

23425111694

Proration Section – See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet

21C	999999999999	.00
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21D. For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example: \$3,100 ÷ \$8,000 = .3875, which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8

21D	9.999	
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Section 2 – Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 2025 federal income tax return, Form 1040, Form 1040-SR, and Form 1040, Schedule 1, Part II. Round all entries.

	Column A Federal Adjustments			Column B Indiana Adjustments		
22. Educator expenses (see instructions)	22A	999999999999	.00	22B	999999999999	.00
23. Certain business expenses of reservists, performing artists, etc	23A	999999999999	.00	23B	999999999999	.00
24. Health savings account deduction	24A	999999999999	.00	24B	999999999999	.00
25. Moving expenses (see instructions)	25A	999999999999	.00	25B	999999999999	.00
26. Deductible part of self-employment tax	26A	999999999999	.00	26B	999999999999	.00
27. Self-employed, SEP, SIMPLE, and qualified plans	27A	999999999999	.00	27B	999999999999	.00
28. Self-employed health insurance deduction	28A	999999999999	.00	28B	999999999999	.00
29. Penalty on early withdrawal of savings	29A	999999999999	.00	29B	999999999999	.00
30. Alimony paid	30A	999999999999	.00	30B	999999999999	.00
31. IRA deduction	31A	999999999999	.00	31B	999999999999	.00
32. Student loan interest deduction (see instructions)	32A	999999999999	.00	32B	999999999999	.00
33. Reserved for future use	33A	999999999999	.00	33B	999999999999	.00
34. Other (see instructions)	34A	999999999999	.00	34B	999999999999	.00
35. Add lines 22 through 34	35A	999999999999	.00	35B	999999999999	.00

Section 3 – Totals

36. Subtract line 35 from line 21 of Section 1. Carry amount from line 36B to Form IT-40PNR, line 1

36A	999999999999	.00	36B	999999999999	.00
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