Indiana Department of Revenue 04

Schedule A Form IT-40PNR State Form 48719

Schedule A, Section 1: Income or Loss

2025

Sequence No. 01 Page 1 of 2

(R24 / 9-25)

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05

06

07

(Complete Proration, Section 2 and Section 3 on back.)

Your Social Security Number

Name(s) shown on IT-40PNR 08 999 99 9999 09 10 Section 1 - Income or (Loss) Enter in column A the same income or loss you reported on your 2025 federal income tax return. Form 1040, Form 1040-SR, and Form 1040 Schedule 1 (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). Round all entries. 13 Column A Column B 14 Income from Federal Return Income Taxed by Indiana 15 9999999999.00 99999999999 1B 16 Your wages, salaries, tips, commissions, etc 9999999999.00 9999999999 2A 2B 2. Spouse's wages, salaries, tips, commissions, etc 18 19 9999999999 9999999999.00 3A 00 3B 20 Taxable interest income 21 9999999999.00 9999999999 22 Dividend income 4A 4B 23 5. Taxable refunds, credits, or offsets of state 9999999999 9999999999 24 5A 5B and local taxes from your federal return 25 9999999999 9999999999 6A 26 Alimony received 6B 27 9999999999.00 99999999999 28 7. Business income or loss from federal Schedule C 7A 7B 29 Capital gain or loss from sale or exchange 9999999999 9999999999 30 8A 8B of property from your federal return 3 1 9999999999.00 99999999999 32 Other gains or (losses) from Form 4797 9A 9B 33 999999999.00 9999999999 34 10. Taxable IRA distribution 10A 10B 35 9999999999,00 99999999999 11A 11B 36 11. Taxable pensions and annuities 37 12. Net rent or royalty income or loss reported on 38 federal Schedule E 12A 9999999999.00 12B 9999999999 39 9999999999.00 9999999999 13A 13B 40 13. Income or loss from partnerships 41 9999999999.00 99999999999 Income or loss from trusts and estates 14A 14B 42 14. 43 15A 9999999999.00 15B 9999999999 15. Income or loss from S corporations 45 9999999999 9999999999 16A 16B 46 16. Farm income or loss from federal Schedule F 47 9999999999 9999999999 48 17. Unemployment compensation 17A 17B 49 9999999999.00 9999999999.00 Taxable Social Security benefits 18A 18B 50 18. 51 19. Indiana apportioned income from 99999999999 52 Schedule IT-40PNRA 19B 53 9999999999,00 9999999999,00 54 20. Other income reported on your federal return 20A 20B List source(s). (Do not include federal net operating loss in Column B. See instructions.) 55 56 \times 57 58 9999999999 21B 9999999999 59 Subtotal: add lines 1 through 20 21A



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Proration Section - See instructions 99999999999 21C. Note: Nonresident military personnel see special instructions and complete worksheet 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 9 999 21D number greater than 1.00). Enter result here and on Schedule D, line 8 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 Column B Federal Adjustments Indiana Adjustments 22A 9999999999.00 22B 99999999999 00 Educator expenses (see instructions) 23. Certain business expenses of reservists, 9999999999 9999999999 23A 23B performing artists, etc 99999999999 9999999999 24A 24B .00 Health savings account deduction 9999999999 9999999999 25A 25B 25. Moving expenses (see instructions) 99999999999 9999999999 .00 26. Deductible part of self-employment tax 26A 26B 99999999999 9999999999 27. Self-employed, SEP, SIMPLE, and qualified plans 27A 27B 99999999999 9999999999,00 Self-employed health insurance deduction 28A 28B 28. 29A 99999999999 29B 9999999999 29. Penalty on early withdrawal of savings 9999999999.00 9999999999 30A 30B 00 30. Alimony paid 9999999999 9999999999.00 31A 31B 00 31. IRA deduction 32A 9999999999 32B 9999999999 32. Student loan interest deduction (see instructions) 9999999999 9999999999 33A 33B 46 33. Reserved for future use 9999999999 9999999999 XXXXXXXXXXXXXXXXXXX 34A 34. Other (see instructions) 34B 9999999999.00 9999999999.00 35A 35B 35. Add lines 22 through 34

Sec	tion	3 – T	otals
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36.	Subtract line 35 from line 21 of Section 1. Carry			Ī						\exists
	amount from line 36B to Form IT-40PNR, line 1	36A	9999999999.00		36B	9999	99999	99	. 0	0