

Name(s) shown on IT-40PNR

Your Social Security Number

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.

	Column A Income from Federal Return			Column B Income Taxed by Indiana		
1. Your wages, salaries, tips, commissions, etc _____	1A		.00	1B		.00
2. Spouse's wages, salaries, tips, commissions, etc _____	2A		.00	2B		.00
3. Taxable interest income _____	3A		.00	3B		.00
4. Dividend income _____	4A		.00	4B		.00
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return _____	5A		.00	5B		.00
6. Alimony received _____	6A		.00	6B		.00
7. Business income or loss from federal Schedule C _____	7A		.00	7B		.00
8. Capital gain or loss from sale or exchange of property from your federal return _____	8A		.00	8B		.00
9. Other gains or (losses) from Form 4797 _____	9A		.00	9B		.00
10. Taxable IRA distribution _____	10A		.00	10B		.00
11. Taxable pensions and annuities _____	11A		.00	11B		.00
12. Net rent or royalty income or loss reported on federal Schedule E _____	12A		.00	12B		.00
13. Income or loss from partnerships _____	13A		.00	13B		.00
14. Income or loss from trusts and estates _____	14A		.00	14B		.00
15. Income or loss from S corporations _____	15A		.00	15B		.00
16. Farm income or loss from federal Schedule F _____	16A		.00	16B		.00
17. Unemployment compensation _____	17A		.00	17B		.00
18. Taxable Social Security benefits _____	18A		.00	18B		.00
19. Indiana apportioned income from Schedule IT-40PNRA _____				19B		.00
20. Other income reported on your federal return _____ List source(s). (Do not include federal net operating loss in Column B. See instructions.)	20A		.00	20B		.00
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21. Subtotal: add lines 1 through 20 _____	21A		.00	21B		.00



Proration Section – See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet _____ 21C .00

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: $\$3,100 \div \$8,000 = .3875$, which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8 _____ 21D .

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		.00	22B		.00
23. Certain business expenses of reservists, performing artists, etc _____	23A		.00	23B		.00
24. Health savings account deduction _____	24A		.00	24B		.00
25. Moving expenses (see instructions) _____	25A		.00	25B		.00
26. Deductible part of self-employment tax _____	26A		.00	26B		.00
27. Self-employed, SEP, SIMPLE, and qualified plans _____	27A		.00	27B		.00
28. Self-employed health insurance deduction _____	28A		.00	28B		.00
29. Penalty on early withdrawal of savings _____	29A		.00	29B		.00
30. Alimony paid _____	30A		.00	30B		.00
31. IRA deduction _____	31A		.00	31B		.00
32. Student loan interest deduction (see instructions) _____	32A		.00	32B		.00
33. Reserved for future use _____	33A		.00	33B		.00
34. Other (see instructions) _____	34A		.00	34B		.00
35. Add lines 22 through 34 _____	35A		.00	35B		.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 .00 36B .00

