1234567890123456789012345678901234567890123456789012345678901234567890123456789012345 Form Reciprocal Nonresident Indiana IT-40RNR 05 Individual Income Tax Return 2021 Place "X" in box State Form 44406 06 Due April 18, 2022 if amending (R20 / 9-21) 07 Your Social Check the box if you are Spouse's Social P 08 Security Number Security Number married filing separately. 09 G Suffix Your first name E Initial F Last name DU 10 11 If filing a joint return, spouse's first name H Initial II Last name J Suffix DV 12 13 K Foreign country Present address (number and street or rural route) 14 2-character code 15 City M State N Zip/Postal code O If any individual listed above died during 16 2021, enter date of death below (MMDD). 17 Enter the 2-digit code numbers (see instructions) for the county and/or state where you lived Taxpayer's 18 2021 and worked on January 1, 2021 date of death 19 Yourself Spouse B\$ 20 Spouse' County where State where State where County where 2021 21 date of death you lived vou worked you worked vou lived 22 23 Your State of Residence: Check the appropriate box to indicate your state of residence for 2021. 24 Important: You must file 25 Ohio Pennsylvania Kentucky Michigan Wisconsin Form IT-40PNR if you have 26 Note: You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Indiana riverboat winnings. 27 Return, if you were a resident of a state other than those listed; had Indiana income other than wages, 28 salaries, tips or commissions; or were a part-year resident of Indiana during 2021. 29 30 31 Read Instructions First Yours (A) Spouse's (B) 32 00 1A 1B 00 1. Enter gross income from your Indiana employment 33 34 2 Allowable deductions: attach federal Schedule 1 2A () () 2B 00 35 3A 00 3B 00 3. Indiana adjusted gross income: line 1 minus line 2...... 36 4A 4B 4. County tax rate from chart (see instructions) 37 38 00 5A 00 5B 5 County tax due: multiply line 3 x line 4 39 00 6 40 7 00 7. Indiana state tax withheld: attach W-2 forms 41 42 8 00 Indiana county tax withheld: attach W-2 forms 43 Your W-2(s) showing <u>Indiana</u> state and county taxes withheld must be enclosed. 44 00 Add lines 7 and 8 Total Credits 9 45 10. Overpayment: if line 9 is more than line 6, subtract line 6 from line 9 and enter amount to be 46 00 10 refunded to you 47 48 11. a. Routing Number c. Type: Checking Savings Direct 49 Deposit b. Account Number 50 (see instructions) 51 d. Place an "X" in the box if refund will go to an account outside the United States 52 00 12. Subtract line 9 from line 6 if line 6 is greater than line 9..... 12 53 00 13. Penalty if filed after the due date (see instructions) 13 54 55 14 00 Interest if filed after the due date (see instructions) 56 00 15. Total amount you owe: add lines 12, 13 and 14 57 Do not send cash. Please make your check or money order payable to 58 Indiana Department of Revenue. See instructions if paying by credit card or electronic check. 59 60 61 16021111694 62

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29 30	Persona	l Representa	tive's Name	(please print)	AH		on file with pa	id preparer if not	filing electronic	ally
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Reciprocal States' 2-digit County Code Number and 2021 Indiana County Tax Rates

*These rates have changed from the chart printed here last year RATES WILL BE UPDATED BY 10/15/21

		County
County	County	Tax
Code	Name	Rate
01	Adams	.01624
02	Allen	.0148
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.015
06	Boone	.015
07	Brown	.025234
08	Carroll	.022733
09	Cass	.027*
10	Clark	.02
11	Clay	.0235*
12	Clinton	.0245*
13	Crawford	.01
14	Daviess	.015
<u>15</u>	Dearborn	.012
16	Decatur	.025*
17	DeKalb	.0213
18	Delaware	.015
19	Dubois	.012*
20	Elkhart	.02
21	Fayette	.0257*
22	Floyd	.0135
23	Fountain	.021
24	Franklin	.015
25	Fulton	.0268*

		County	
County	County	Tax	
Code	Name	Rate	
26	Gibson	.009*	
27	Grant	.0255	
28	Greene	.0195*	
29	Hamilton	.011*	
30	Hancock	.0194*	
31	Harrison	.01	
32	Hendricks	.017*	
33	Henry	.017*	
34	Howard	.0175	
35	Huntington	.0195	
36	Jackson	.021	
37	Jasper	.02864	
38	Jay	.0245	
39	Jefferson	.009*	
40	Jennings	.025*	
41	Johnson	.012*	
42	Knox	.012*	
43	Kosciusko	.01	
44	LaGrange	.0165	
45	Lake	.015	
46	LaPorte	.0095	
47	Lawrence	.0175	
48	Madison	.0175	
49	Marion	.0202	
50	Marshall	.0125	
51	Martin	.0175	
52	Miami	.0254	
53	Monroe	.01345	
54	Montgomery	.023	
<u>55</u>	Morgan	.0272	
56	Newton	.01	
57	Noble	.0175	
58	Ohio	.015*	
59	Orange	.0175	
60	Owen	.014*	

		County
County	County	Tax
Code	Name	Rate
61	Parke	.0265
62	Perry	.0181
63	Pike	.0075
64	Porter	.005
65	Posey	.0125
66	Pulaski	.032475*
67	Putnam	.021*
68	Randolph	.0225
69	Ripley	.0138
70	Rush	.021
71	St. Joseph	.0175
72	Scott	.0216
73	Shelby	.015
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0179
77	Sullivan	.017*
78	Switzerland	.01
79	Tippecanoe	.0128*
80	Tipton	.026
81	Union	.0175
82	Vanderburgh	.012
83	Vermillion	.015
84	Vigo	.02
85	Wabash	.029
86	Warren	.0212
87	Warrick	.005
88	Washington	.02
89	Wayne	.014375*
90	Wells	.021
91	White	.0232
92	Whitley	.016829*

Personal Representative Information

Typically, the department will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want the department to be able to discuss your tax return with someone else (e.g. the person who prepared it, a relative or friend, etc.), you'll need to complete this area.

If you complete this area, you are authorizing the department to be in contact with someone other than you concerning information about this tax return.

You may decide at any time to revoke the authorization for the department to be in contact with your personal representative. If you do, you will need to tell us that in

a signed statement. Include your name, Social Security number and the year of your tax return. Mail your statement to Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN. 46206-0040.

Paid Preparer Information

Fill out this area if a paid preparer completed this tax return.

Who may file Form IT-40RNR? Fullyear residents of Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin may use this form if:

 Your income from Indiana sources is only from wages, salaries, tips or commissions, and Your Indiana credits are only from Indiana state and/or county taxes withheld.

While unemployment compensation from Indiana sources received by an Indiana nonresident is not subject to tax in Indiana, you must file Form IT-40PNR to claim a refund of ANY Indiana state/county withholdings.

Professional team members cannot file Form IT-40RNR; they must file Form IT-40PNR.

Important: Do not file this form if you have Indiana riverboat winnings. You must file Form IT-40PNR.

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on Jan. 1, 2021, you worked in an Indiana county. Carefully read the instructions for lines 1 through 5 to figure any county tax due.

Important: Complete your federal tax return first. If you file a joint federal return, you must file a joint Indiana return. If you file a separate federal return, you must file a separate Indiana return.

County information section: Since you were a full-year nonresident of Indiana for 2021, you must enter the 2-digit code number for the state in which you lived. You'll find this number on the chart on page 1 of the instructions.

The county where you worked will be that county where you performed the principal amount of your work on Jan. 1, 2021. Changes in the Indiana county where you worked after Jan. 1, 2021, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2021 (or not at all), you are not subject to county tax this year. You should enter your 2-digit state code number in the County where you worked boxes.

Answer the following questions:

- Was your principal place of employment on Jan. 1, 2021, located in an Indiana county? If yes, go on to the next question. If no, skip lines 1 through 6 and enter all Indiana state and county withholding amounts on lines 7 and/or 8.
- If you answered yes to the above question, complete all appropriate lines, beginning with line 1. If no, skip lines 1 through 6 and enter any Indiana withholding amounts on lines 7 and/or 8.

Line-by-Line Instructions

Lines 1A and 1B - Gross income from Indiana principal place of employment (county where you worked): Enter the amount of wages, tips, salaries, and commissions earned in Indiana. If you received any other type of income from Indiana, such as partnership, farm, sole proprietorship, etc., then do not file this form. Instead, Form IT-40PNR must be filed.

Lines 2A and 2B - Allowable deductions: Enter any deduction claimed on your federal return (Form 1040/1040-SR, Schedule 1, Part 2) that applies directly to your Indiana earned income. Such a deduction could include the educator expense, if it is directly related to the income reported on line 1.

Note. Exemptions are not allowed when figuring income subject to county tax on Form IT-40RNR (see 45 IAC 3.1-4-4(g) of the Indiana Administrative Code).

Line 3 - Indiana Adjusted Gross Income: Subtract line 1 from line 2. If the answer is less than zero, leave blank.

Line 4A and 4B - County tax: Enter the county tax rate from the chart for the county where you worked on Jan. 1, 2021.

Line 7, 8 - Indiana state and county tax withheld: Add all *Indiana* state and county tax withheld on your W-2 forms and your spouse's W-2 forms and enter the totals on the appropriate line. You must enclose all your W-2 forms to verify these amounts.

Line 11 - Direct Deposit

If you want your refund directed into your bank account, complete lines 11a, b and c.

- a. The routing number is 9 (nine) digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32.
- The account number can be up to 17 digits. Omit any hyphens, accents and special symbols.
- c. Check the appropriate box for the type of account you are making your deposit.
- d. To comply with banking rules, you must place an X in the box on line d if your refund is going to an account outside the United States. If you check the box, we will mail you a paper check.

Line 13 - Penalty: If your return is filed after the April 18, 2022 due date, and you have an amount due, you will probably owe a penalty. Penalty is 10% of the line 12 amount due or \$5, whichever is greater. Exception: If you have a valid federal or state extension of time to file, are filing by the extended filing due date, and have prepaid at least 90% of the tax expected to be due, then no penalty will be due.

Line 14 - Interest: If your tax return is filed after the April 15, 2022, due date and you have an amount due on line 12, you will owe interest (even if you have an extension of time to file). Visit our website at www.in.gov/dor/files/reference/dn03.pdf (get Departmental Notice #3) for the current interest rate.

Line 17 - Amount You Owe: There are several ways to pay the amount you owe. If sending a check, money order or cashiers check, make it payable to: Indiana Department of Revenue. Just include it loose in the envelope.

Note: All payments made to the Indiana Department of Revenue must be made with U.S. funds.

The **eCheck** payment method, which uses a paperless check, is available. Go to our website at www.in.gov/dor/online-services/dorpay-tax-and-bill-payment/ and follow the step-by-step instructions to make your payment. The fee for using this service is \$1.00.

You may also visit www.in.gov/dor/ onlineservices/dorpay-tax-and-billpayment to pay electronically using your MasterCard or VISA. A credit card processing fee will be charged based on your payment amount. The fee amount will be displayed and you will have the option to cancel or continue your credit card transaction.

Payment plan option. If you cannot pay the full amount due at the time you file, you may be eligible to set up a payment plan online. After you get a tax bill, log on to www.intaxpay.in.gov and select the Individual Eligibility tab.