



## Form IT-9: Application for Extension of Time to File Instructions

**Who should get an extension of time to file?** You must get an extension of time to file if you are required to file a 2021 Indiana individual income tax return, but cannot file by the April 18, 2022 due date. Whether you owe additional tax, are due a refund, or are breaking even, you still need to file for an extension.

**How to get an extension of time to file.** If you filed for a federal extension of time to file (Form 4868) by April 18, 2022, then you automatically have an extension with Indiana. If not, you may file Form IT-9 to request an extension with Indiana.

**Filing due date.** Both the federal extension (Form 4868) and Indiana extension (Form IT-9) extend the time to file your Indiana tax return to Nov. 14, 2022.

**What if you owe?** Filing for an extension does not also extend the deadline for paying any tax due. If you expect to owe when you file your tax return, you should pay at least 90% of the amount you expect to owe by the April 18, 2022 original due date. You may make a payment with the filing of Form IT-9 or online. Simply visit our website at

[in.gov/dor/online-services/dorpay-tax-and-bill-payment/](https://www.in.gov/dor/online-services/dorpay-tax-and-bill-payment/) and follow the prompts for making an *Individual extension payment* (making a payment online will be considered to be filing for an extension, and will extend your time to file to Nov. 14, 2022).

**Interest** is due on all amounts paid after the April 18, 2022 due date.

**Penalty** will not be due if you:

- File by Nov. 14, 2022;
- Paid at least 90% of the tax you expected to owe by April 18, 2022, and
- Pay any remaining amount due when you file.

**How to file.** Complete the worksheet below to figure how much you will need to pay. If filing a joint return, include your spouse's income. If you don't owe, complete *Part 2: Nonpayment Information* on the front of this form.

**How to pay.** If paying, make your check or money order payable to the Indiana Department of Revenue. Write your Social Security number on your check or money order.

Payments must be made with U.S. funds.

**Pay online.** To pay by credit card, you may file your application for an extension of time to file online. Visit our website at [in.gov/dor/online-services/dorpay-tax-and-bill-payment/](https://www.in.gov/dor/online-services/dorpay-tax-and-bill-payment/) and follow the prompts for making an Individual extension payment.

**Claim your payment.** Add your extension payment to any estimated tax paid, and report on line 3 of either the Form IT-40, Schedule 5, or Form IT-40PNR, Schedule F.

**Military personnel** stationed in a presidentially declared combat zone should see the Form IT-40 or Form IT-40PNR instruction booklet for special filing instructions. You can access these instruction

### Worksheet to figure your 2021 extension payment – see instructions below

A. Total estimated income for 2021 .....	A	
B. Total exemption amount (see Line B instructions below) .....	B	
C. Amount subject to tax (line A minus line B) .....	C	
D. Amount of state income tax due (line C x .0323) .....	D	
E. Amount of county income tax due (line C x the appropriate county tax rate(s); see Line E instructions below) .....	E	
F. Anticipated state and county tax due for 2021 (add line D and line E) .....	F	
G. Subtotal: multiply line F by 90 percent (.90) .....	G	
H. Total credits (including 2021 state and county income tax withheld, estimated tax payments, etc.) .....	H	
I. Minimum required extension payment: line G minus line H .....	I	
J. Enter portion of line I that represents your state tax due .....	J	
K. Enter portion of line I that represents your (and spouse's if same county) county tax due. Enter 2-digit county code (from county tax chart) <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> Enter on Part 1: Payment Information, line 2b .....	K	
L. Enter portion of line I that represents spouse's county tax due if for a different county than the one on line K. Enter 2-digit county code (from county tax chart) <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> Enter on Part 1: Payment Information, line 3b .....	L	

booklets online at [www.in.gov/dor/6524.htm](http://www.in.gov/dor/6524.htm).

**Line B** – Enter the total amount of exemptions you are eligible to claim on Indiana's Schedule 3, line 6, or Schedule D, line 8. **Limitation.** If you are a nonresident alien (not a U.S. citizen and does not meet the green card test) you may claim only one \$1,000 exemption (even if married filing jointly and/or with dependents).

**Line E** – Multiply the amount on line C by the appropriate county tax rate(s). Find your

county tax rate and 2-digit county code number on the chart on page 2 of Schedule CT-40 or Schedule CT-40PNR, located at [www.in.gov/dor/7101.htm](http://www.in.gov/dor/7101.htm).

**Line H** – Enter your anticipated credits, including 2021 state and county withholding amounts, estimated tax payments, and any other credits you may have.

**Line I** – This is your extension payment. Enter this amount on *Part 1: Payment Information*, line 4, on the front of this form.

**Line J** – Enter the amount from line I that represents the portion of Indiana state income tax you are paying on *Part 1: Payment Information*, line 1, on the front of this form.

**Lines K and L** – If the amount on line I also includes county tax, enter that portion on *Part 1: Payment Information*, line 2b, on the front of this form. Only break out your spouse's county tax if spouse owes tax to a county other than yours. Enter that portion on *Part 1: Payment Information*, line 3b.



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