



Form  
**IT-40PNR**  
State Form 44406  
(R13 / 9-14)

# Reciprocal Nonresident Indiana Individual Income Tax Return

Due April 15, 2015

# 2014

Your Social Security Number <input type="text"/>		Spouse's Social Security Number <input type="text"/>		Check the box if you are married filing separately. <input type="checkbox"/>	
Your first name		Initial	Last name		Suffix
If filing a joint return, spouse's first name		Initial	Last name		Suffix
Present address (number and street or rural route)				Foreign country 2-character code <input type="text"/>	
City		State	Zip/Postal code		If any individual listed above died during 2014, enter date of death below (MMDD).  Taxpayer's date of death <input type="text"/> 2014  Spouse's date of death <input type="text"/> 2014
Enter the <b>2-digit code</b> numbers (see instructions) for the county and/or state where you lived and worked on January 1, 2014.					
<b>Yourself</b> State where you lived <input type="text"/> County where you worked <input type="text"/>		<b>Spouse</b> State where you lived <input type="text"/> County where you worked <input type="text"/>			

**Your State of Residence:** Check the appropriate box to indicate your state of residence for 2014.

☐ Kentucky ☐ Michigan ☐ Ohio ☐ Pennsylvania ☐ Wisconsin

**Note:** You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Return, if you were a resident of a state other than those listed; had Indiana income other than wages, salaries, tips or commissions; or were a part-year resident of Indiana during 2014.

**Important:** You must file Form IT-40PNR if you have Indiana riverboat winnings.

## Read Instructions First

### Yours (A)

### Spouse's (B)

1. Enter gross income from your <b>Indiana</b> employment ..... 1A <input type="text"/> 00 2. Allowable deductions: attach front page of federal Form 1040 ... 2A <input type="text"/> 00 3. Indiana adjusted gross income: line 1 minus line 2..... 3A <input type="text"/> 00 4. Exemptions: see instructions ..... 4A <input type="text"/> 00 5. Taxable income: line 3 minus line 4 (see instructions)..... 5A <input type="text"/> 00 6. County nonresident rate from chart (see instructions) ..... 6A <input type="text"/> . 7. County tax due: multiply line 5 x line 6 ..... 7A <input type="text"/> 00 8. Total county tax due: add lines 7A and 7B ..... <b>Total Tax</b> 8 <input type="text"/> 00 9. Indiana state tax withheld: attach W-2 forms ..... 9 <input type="text"/> 00 10. Indiana county tax withheld: attach W-2 forms..... 10 <input type="text"/> 00 <p><b>Your W-2(s) showing <u>Indiana</u> state and county taxes withheld must be enclosed.</b></p> 11. Add lines 9 and 10 ..... <b>Total Credits</b> 11 <input type="text"/> 00 12. Overpayment: if line 11 is more than line 8, subtract line 8 from line 11 and enter amount to be refunded to you ..... <b>Your Refund</b> 12 <input type="text"/> 00 13. a. Routing Number <input type="text"/> c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings b. Account Number <input type="text"/> d. Place an "X" in the box if refund will go to an account outside the United States <input type="checkbox"/> 14. Subtract line 11 from line 8..... 14 <input type="text"/> 00 15. Penalty if filed after the due date (see instructions) ..... 15 <input type="text"/> 00 16. Interest if filed after the due date (see instructions) ..... 16 <input type="text"/> 00 17. Total amount you owe: add lines 14, 15 and 16..... <b>Amount You Owe</b> 17 <input type="text"/> 00	1B <input type="text"/> 00 2B <input type="text"/> 00 3B <input type="text"/> 00 4B <input type="text"/> 00 5B <input type="text"/> 00 6B <input type="text"/> . 7B <input type="text"/> 00 8 <input type="text"/> 00 9 <input type="text"/> 00 10 <input type="text"/> 00 11 <input type="text"/> 00 12 <input type="text"/> 00 <div style="text-align: center; border: 1px solid black; padding: 5px; margin: 10px 0;"> <b>Direct Deposit</b> (see instructions)         </div> 14 <input type="text"/> 00 15 <input type="text"/> 00 16 <input type="text"/> 00 17 <input type="text"/> 00
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Do not send cash. Please make your check or money order payable to:

**Indiana Department of Revenue.** See instructions if paying by credit card or electronic check.



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Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or online via [ePay](#).

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_ Email address where we can reach you \_\_\_\_\_

I authorize the Department to discuss my return with my personal representative (see below).		<b>Paid Preparer: Firm's Name</b> (or yours if self-employed)	
<b>Yes</b>	<b>No</b>	<b>If yes, complete the information below.</b>	
<b>Personal Representative's Name</b> (please print)		IN-OPT on file with paid preparer if not filing electronically	
Telephone number		PTIN	
Address		Address	
City		City	
State		State	Zip Code
Zip Code		Preparer's signature: _____	

- If enclosing payment mail to: Indiana Department of Revenue, P.O. Box 7224, Indianapolis, IN 46207-7224.
- Mail all other returns to: Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.



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## Reciprocal States' 2-digit State Code Number and 2014 Indiana County Nonresident Tax Rates with Corresponding 2-digit Indiana County Code Numbers

State Code	Reciprocal State	County Code	County Name	County Nonresident Rate	County Code	County Name	County Nonresident Rate
94	Illinois	26	Gibson	.005	61	Parke	.0075
95	Kentucky	27	Grant	.0075	62	Perry	.01185
96	Michigan	28	Greene	.0025	63	Pike	.004
97	Ohio	29	Hamilton	.0025	64	Porter	.005
98	Pennsylvania	30	Hancock	.004625*	65	Posey	.00625
99	Wisconsin	31	Harrison	.005	66	Pulaski	.0068
00	All Other States	32	Hendricks	.005	67	Putnam	.0075
		33	Henry	.005	68	Randolph	.0075
		34	Howard	.0055	69	Ripley	.0063
		35	Huntington	.005	70	Rush	.0075
		36	Jackson	.0075	71	St. Joseph	.007375
		37	Jasper	.005	72	Scott	.004725
		38	Jay	.006	73	Shelby	.005
		39	Jefferson	.0035	74	Spencer	.00575
		40	Jennings	.005	75	Starke	.0146
		41	Johnson	.0025	76	Steuben	.0054
		42	Knox	.0065	77	Sullivan	.003
		43	Kosciusko	.00475	78	Switzerland	.0025
		44	LaGrange	.0065	79	Tippecanoe	.0065
		45	Lake	.005*	80	Tipton	.0058
		46	LaPorte	.007	81	Union	.005
		47	Lawrence	.0025	82	Vanderburgh	.0025
		48	Madison	.004375	83	Vermillion	.002*
		49	Marion	.00405	84	Vigo	.0075
		50	Marshall	.0025	85	Wabash	.0075
		51	Martin	.00525	86	Warren	.0057
		52	Miami	.00965	87	Warrick	.005
		53	Monroe	.0026531*	88	Washington	.0075
		54	Montgomery	.006	89	Wayne	.005
		55	Morgan	.0052	90	Wells	.007
		56	Newton	.0025	91	White	.0057
		57	Noble	.0075	92	Whitley	.004829
		58	Ohio	.0025			
		59	Orange	.005			
		60	Owen	.0055			

### 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.

First, you must check the "Yes" box which follows the sentence "I authorize the department to discuss my tax return with my personal representative."

Next, enter the name of the individual you are designating as your personal representative; that person's telephone number; and that person's complete address.

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?** Full-year 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 or unemployment compensation,\* and
- Your Indiana credits are only from Indiana state and/or county taxes withheld.

**\*Unemployment compensation** from Indiana sources received by an Indiana nonresident is not subject to tax in Indiana.

**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, 2014, you worked in an Indiana county. Carefully read the instructions for lines 1 through 7 to figure the 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 2014, 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, 2014. Changes in the Indiana county where you worked after Jan. 1, 2014, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2014 (*or not at all*), you are not subject to county tax this year. You should enter the 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, 2014, located in an Indiana county? If yes, go on to the next question. If no, skip lines 1 through 8 and enter all Indiana state and county withholding amounts on lines 9 and/or 10.
- If you answered yes to the above question, complete all appropriate lines, beginning with line 1. If no, skip lines 1 through 8 and enter any Indiana withholding amounts on lines 9 and/or 10.

**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 earned 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 that applies to your Indiana earned income. Such a deduction would include an individual retirement account (IRA).

**Line 4A and 4B - Exemptions:** Read the following to see which exemptions are available to you.

You are allowed \$1,000 for each exemption claimed on your federal return\*; plus you and/or your spouse if age 65 or older; plus you and/or your spouse if blind.

\* You are allowed \$1,000 for yourself even if someone else can claim you on their federal return.

You are allowed \$500 for you and/or your spouse if age 65 or older and your federal adjusted gross income is less than \$40,000.

You are allowed \$1,500 for certain dependent children who also meet the following requirements: the dependent child must be a son, stepson, daughter, stepdaughter, and/or foster child who is your child. The child must be under the age of 19 by Dec. 31, 2014, or a student who is under the age of 24 by Dec. 31, 2014.

Generally, in the case of a joint return, the taxpayer with the highest county tax rate would benefit the most by claiming the dependents.

**At no time can one spouse use the other spouse's personal exemption(s).**

Example: Jim and Rita both owe county tax. They claimed themselves and their son for a total of three exemptions on their federal income tax return (\$3,000 in Indiana exemptions). They'll also get an additional \$1,500 for their son, for a \$4,500 total. Since Jim's tax rate is higher than Rita's, he'll use \$3,500 total exemptions on line 4A and Rita will use her \$1,000 personal exemption on line 4B.

**Line 5 - Taxable income:** Subtract line 4 from line 3. If the answer is less than zero, leave blank.

**Line 6A and 6B - County tax:** Enter the county nonresident rate from the chart for the county where you worked on Jan. 1, 2014.

**Line 9, 10 - 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 13 - Direct Deposit**

If you want your refund directed into your bank account, complete lines 13a, 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.
- b. 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 15 - Penalty:** If your return is filed after the April 15, 2015, due date, and you have an amount due, you will probably owe a penalty. Penalty is 10 percent of the line 14 amount due or \$5, whichever is greater. Exception: If you have a valid federal or state extension of time to file and are filing by the extended filing due date, then no penalty is due.

**Line 16 - Interest:** If your tax return is filed after the April 15, 2015, due date and you have an amount due on line 14, you will owe interest (even if you have an extension of time to file). Visit our website at [www.in.gov/dor/](http://www.in.gov/dor/) (get Departmental Notice #22) 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.

You may also pay by using your American Express® Card, Discover® Card, MasterCard® or VISA® by calling 1-800-2-PAY TAX (1-800-272-9829). Or, log on to [www.in.gov/dor/epay](http://www.in.gov/dor/epay) and use your Discover® Card, MasterCard® or VISA® to make a payment.

The **eCheck** payment method, which uses a paperless check, is available. Go to our website at [www.in.gov/dor/epay/3726.htm](http://www.in.gov/dor/epay/3726.htm) and follow the step-by-step instructions to make your payment. The fee for using this service is \$1.00.