04	8 148 51	Form	Reciprocal	Nonresid	ent Indiana				
05	I. Con	IT-40RNR	Individual	Income 1	Tax Return	202	2 Plac	ce "X" in box 🔽	
06	(*) /01	State Form 44406 (R21 / 9-22)		e April 18, 20		202	4 if ar	nending	
07	Your	Social (R2179-22)	Spouse'	s Social			Chec	k the box if you	are
08		rity Number		Number				ed filing separat	
09				B 🗕					
10	Your	first name	E Initial F Last name					G Suffix	DU
11	16.61								
12	lt film	ng a joint return, spouse's first name	H Initial   Last name					J Suffix	DV
13						<b>F</b> analan			
14	Pres	ent address (number and street or ru	ral route)			K Foreigr 2-chara	country	L L	
15	City		MS	tate N ZIP/Po	atal aada				during
16	City							sted above died of death below (	
17	Ento	er the <b>2-digit code</b> numbers (see	instructions) for the cou	inty and/or at	ato whore you live		BI		
18		worked on Jan. 1, 2022.		inty and/or st	ale where you live	date of	bayer's		2022
19	una	BSYourself _		р <del>т</del> — \$	Spouse		BJ		
20	S	ate where	S State wher	DI	ounty where		ouse's		2022
21		you lived you worked	you live		you worked	date of	death		2022
22									
23		r State of Residence: Check the	appropriate box to indi	cate your sta	te of residence for	2022.			
24	BU_		Ohio Donno				Import	tant: You m	ust file
25	<b> </b>	Kentucky Michigan	Ohio Penns	sylvania	Wisconsin			T-40PNR if yo	
26	Not	e: You must file Form IT-40PNR,	Part-Year Resident or N	lonresident Ir	ndiana Individual Ir	ncome Tax		riverboat win	
27 28	Ret	urn, if you were a resident of a sta	ate other than those liste	ed; had Indiar	na income other th	an wages,			
29	sala	ries, tips or commissions; or wer	e a part-year resident of	<sup>r</sup> Indiana duri	ng 2022.				
30									
31									
32	Re	ad Instructions First			Yours (A)			Spouse's	; (B)
33	1.	Enter gross income from your In	diana employment	1A		00	1B		00
34	2	Allowable deductions: attach fed	eral Schedule 1	2A		00	2B		00
35									
36	3.	Indiana adjusted gross income: I	ine 1 minus line 2	<u>3A</u>		0.0	3B		0.0
37	4.	County tax rate from chart (see in	nstructions)		•		4B .		
38	5.	County tax due: multiply line 3 x	line 4	5A		00	5B		00
39		Total county tax due: add lines 5				. Total Tax	6		00
40									
41	7.	Indiana state tax withheld: See Ir	structions				7		00
42	8.	Indiana county tax withheld: See	Instructions				8		00
43	9	Add lines 7 and 8			То	tal Credits	9		00
44									
45	10.	Overpayment: if line 9 is more th							
46		refunded to you		-	Yo	ur Ketund	10		0.0
47	11.	a. Routing Number	с. Туре:	Checking	Savings			Direct	
48		b. Account Number						Deposit	
49							(	see instructions	)
50		d. Place an "X" in the box if refur	d will go to an account o	outside the U	nited States				
51 52	12.	Subtract line 9 from line 6 if line 6	is greater than line 9		· · · · · · · · · · · · · · · · · · ·		12		00
52		Penalty if filed after the due date					13		0.0
53									
54		Interest if filed after the due date					14		00
55	15.	Total amount you owe: add lines	12, 13 and 14		Amoun	t You Owe	15		00
56	$\left  \cdot \right $	Do not send cash. Please make							
57	$\left  \cdot \right $	Indiana Department of Revenu	f                   f			check.			┝┼┼┼┼┼
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07	Place "X" ir	n box if yo	u have fileo	l an Indiana	extensi	on of	time to	o file, F	orm IT-9	9, or r	nade a	ın Indi	ana ex	tension p	baymer	it onl	ne. 🏼			
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13	(DOR) to fu	ırnish my f	financial ins	stitution with	my rout	ting n	umber,	accou	nt numb	ber, a	ccount	type a	and So	cial Secu	irity nur	nber	to en	sure n	ıy	
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# Reciprocal States' 2-digit County Code Number and 2022 Indiana County Tax Rates

\*These rates have changed from the chart printed here last year RATES WILL BE UPDATED BY 10/15/22

	• • •
State	Certain
<u>Code</u>	<u>States</u>
94	Illinois
95	Kentucky
96	Michigan
97	Ohio
98	Pennsylvania
99	Wisconsin
00	All Other States

County Code	County Name	County Tax Rate
01	Adams	.01624
02	Allen	.0148
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.015
06	Boone	.0155*
07	Brown	.025234
08	Carroll	.022733
09	Cass	.0295*
10	Clark	.02
11	Clay	.0235
12	Clinton	.0245
13	Crawford	.01
14	Daviess	.015
15	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 <u>Code</u>	County Name	County Tax Rate	Coun <u>Code</u>
26	Gibson	.009	61
27	Grant	.0255	62
28	Greene	.0195	63
29	Hamilton	.011	64
<u>30</u>	Hancock	.0194	65
31	Harrison	.01	66
32	Hendricks	.017	67
33	Henry	.017	68
34	Howard	.0175	69
35	Huntington	.0195	70
36	Jackson	.021	71
37	Jasper	.02864	72
38	Jay	.0245	73
39	Jefferson	.009	74
<u>40</u>	Jennings	.025	75
41	Johnson	.0125*	76
42	Knox	.01325*	77
43	Kosciusko	.01	78
44	LaGrange	.0165	79
45	Lake	.015	80
46	LaPorte	.01075*	81
47	Lawrence	.0175	82
48	Madison	.0225*	83
49	Marion	.0202	84
50	Marshall	.0125	85
51	Martin	.025	86
52	Miami	.0254	87
53	Monroe	.015175*	88
54	Montgomery	.023	89
55	Morgan	.0272	90
56	Newton	.01	91
57	Noble	.0175	92
58	Ohio	.015	
59	Orange	.0175	
60	Owen	.025*	

		County
County	County	Tax
Code	Name	Rate
61	Parke	.0265
62	Perry	.0181
63	Pike	.0075
64	Porter	.005
65	Posey	.0125
66	Pulaski	.0285
67	Putnam	.021
68	Randolph	.03*
69	Ripley	.0138
70	Rush	.021
71	St. Joseph	.0175
72	Scott	.0216
73	Shelby	.016
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0179
77	Sullivan	.017
78	Switzerland	.0125
79	Tippecanoe	.0128
80	Tipton	.026
81	Union	.02
82	Vanderburgh	.012
83	Vermillion	.015
84	Vigo	.02
85	Wabash	.029
86	Warren	.0212
87	Warrick	.01*
88	Washington	.02
89	Wayne	.0125
90	Wells	.021
91	White	.0232
92	Whitley	.016829

County

## Personal Representative Information

Typically, DOR will contact you (and your spouse, if filing jointly) if there are any questions or concerns about your tax return. If you want DOR 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 DOR 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 DOR to be in contact with your personal representative. If you do, you must provide a signed statement to DOR. 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, 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 <u>must</u> file Form IT-40PNR.

Form IT-40RNR allows you to figure county tax due. You may owe county tax if, on Jan. 1, 2022, 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 2022, 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, 2022. Changes in the Indiana county where you worked after Jan. 1, 2022, will not affect your county tax liability until the following year.

If you did not work in Indiana until after Jan. 1, 2022 (*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, 2022, located in an Indiana county? If yes, move 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, 2022.

**Line 7 - Indiana State Tax Withheld:** Enter Indiana state tax withheld from Line 26, Column E of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

**Line 8 - Indiana County Tax Withheld:** Enter Indiana county tax withheld from Line 27, Column G of Schedule IN-W. You must enclose Schedule IN-W and your W-2(s).

### 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, 2023 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 18, 2023, due date and you have an amount due on line 12, you will owe interest (even if you have a filing extension). See Departmental Notice #3 at www.in.gov/ dor/files/reference/dn03.pdf for the current interest rate.

Line 17 - Amount You Owe: There are several ways to pay the amount you owe. If paying by mail, make checks, money orders or cashier's checks payable to: Indiana Department of Revenue.

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

Accepted forms of payment via INTIME include bank payment (ACH/echeck), as well as Visa, MasterCard and Discover debit or credit cards. Processing fee(s) will be assessed for debit or credit card payments. There is no fee for bank (ACH/e-check) payments. The INTIME User Guide for Individual Income Tax Customers, www. in.gov/dor/files/intime-individual-guide. pdf, will guide you through the process of making a payment.

**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. Log on to INTIME at intime.dor. in.gov and select the Payments tab once you receive a tax bill in the mail.

Filing an Amended (Corrected) Tax Return. If you need to amend (correct) your 2022 individual income tax return after you initially filed:

- Prepare another IT-40RNR return that reflects all changes and check the "Amended" box on the front page. Failure to do so can delay processing.
- Attach a copy of all required schedules reflecting all changes and documentation. Failure to do so can delay processing.
- File the amended return electronically, if possible.

**Note:** Any refund previously received should not be reported on an amended filing. You will be issued a notice for repayment of any previous refunds.