

# Indiana

in.gov/dor

Taxpayer Assistance: 1-317-232-2240

Refund Hotline: 1-317-233-4018

Reciprocal Agreements- Kentucky ,Michigan, Ohio, Pennsylvania, and Wisconsin.

\* If you are a resident of Indiana and work in one of the states listed above you will receive a refund of all of the State withholdings from your nonresident state and pay all taxes to Indiana.

\* If you are a resident of one of the states listed above and work in Indiana

RET IT40RNR to claim your refund from Indiana to pay taxes in your state of Residence.

## Common Forms and Schedules

Resident- RET IT-40

Nonresident- RET IT40PNR

Part-Year Resident- RET IT40PNR

Amended Return- Add the FRM RET IT-40X before making the changes to the return.

Schedule 2- Deductions.

Schedule 3&4 - Exemptions and Other Taxes

Schedule 6- Offset Credits Credit for Taxes Paid to Another State

## Common Credits & Deductions

- **Credit for Taxes paid to another State-** A State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.

*Add Schedule 6-> Dbl Click Line 5-> Enter nonresident state abbreviation-> Credit Flows to Line 13 IT-40.*

- **Renters Credit-** Allowed if the taxpayer paid rent on a principal place of residence and the place rented was subject to Indiana property tax. The deduction is the lesser of \$3,000 or the amount of rent paid.

*Add Form-> Schedule 2-> On Line 1 Enter Address of rented home/ Landlords name and address/ enter the number of months rented/Rent amount paid-> Credit will carry forward to the IT-40 line 4.*

- **Residential Homeowner's Property deduction-** Allowed for property taxes paid on the taxpayer's principal place of residence. Deduction is the lesser of \$2,500 or the amount of Indiana property taxes paid. Property tax paid for summer homes or vacation homes is not deductible.

*Add Form-> State> Schedule 2-> On Line 2 Enter Address of home and the amount of property taxes paid-> Credit will carry forward to the IT-40 line 4.(If you entered Property Taxes on Federal Schedule A they will automatically carry to line 2 of the Schedule 2).*

### Return Mailing Addresses

#### Refund

Indiana Department of Revenue  
100 North Senate Avenue  
P.O. Box 40  
Indianapolis, IN 46206-0040

#### Balance Due

Indiana Department of Revenue  
100 North Senate Avenue  
P.O. Box 7224  
Indianapolis, IN 46207-7224

#### Make checks payable to

Indiana Department of Revenue

\*Mail Amended Tax Returns to the same



### Extensions

#### Automatic Six-Month Extension to File when taxpayers file a form 4868 with the Federal Tax Return.

If you have a federal extension of time to file, you automatically have an extension of time to file with Indiana. You must file your 2018 state tax return by Nov. 14, 2019, and pay any balance due with that filing. While interest is due on any amount paid after the original April 15, 2019 due date, penalty will be waived if both of the following conditions are met: You paid at least 90 percent of the tax expected to be owed by the original April 15 due date, and

The remaining balance due is paid in full by Nov. 14.

#### Form IT-9

File this form if you are filing an extension to file for the Indiana Income Tax Return only.

The information this document contains has been carefully compiled from sources believed to be reliable, but its accuracy is not guaranteed. CTS is not engaged in rendering legal, accounting or other advice and will not be held liable for any actions or suit based on this document. For further information regarding a specific situation, see the state instruction booklet for the specific state in question. This document is not intended to be used as your only reference source.

Review State website for any updates to amounts



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## Common Tax Situations

- **Civil Service Annuity Deduction-** A taxpayer and/or spouse who is at least 62 by the end of the tax year, or is a surviving spouse of a civil service annuitant. The allowable deduction is \$16,000 minus all Social Security and tier 1 and 2 RRB received. If both spouses receive annuities, each may claim the deduction for a maximum of \$32,000.
- **Disability Retirement Deduction-** Deduct up to \$5,200 per qualifying individual.

## Military Income

- **Resident Military Pay-** Personnel who are residents of Indiana when entering the military remain residents even if stationed outside Indiana. Taxpayers who legally change their military home of record during the tax year are a part-year resident and should file form IT-40PNR.
- **Nonresident Military Pay-** Military Personnel stationed outside Indiana on January 1 of the tax year owe no county tax. Military personnel stationed in Indiana but a resident of another state need not file a return unless in receipt of non-military income from Indiana sources.
- **Military Service Deduction-** The deduction is the lesser of military income received or \$5,000. If both spouses receive military income, each may claim a deduction for a maximum of \$10,000.
- **National Guard and Reserve component Members Deduction-** Members of the National Guard and armed forces reserves are eligible for this deduction. The deduction is for military income received while on deployment or mobilization for full time service or during the period their Indiana National Guard was federalized. Taxpayers cannot claim this deduction and the military service deduction.
- **Military Retirement Income-** A deduction of up to \$6,250 is available for military retirement income. If both spouses received military retirement income, each may claim the deduction for a maximum of \$12,500. There is no minimum age requirement to be eligible for this deduction.
- **Civil Service Annuity Deduction-** A taxpayer and/or spouse who is at least 62 by the end of the tax year, or is a surviving spouse of a civil service annuitant. The allowable deduction is \$16,000 minus all Social Security and tier 1 and 2 RRB received. If both spouses receive annuities, each may claim the deduction for a maximum of \$32,000.
- **Disability Retirement Deduction-** Deduct up to \$5,200 per qualifying individual.