| For the year Jan. 1-Dec. 31, 2023, or other tax year beginning |  |  |  | , 20 | See separate instructions. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Your first name and middle initial |  | Last name |  |  | Your social security number |
| If joint return, spouse's first name and middle initial |  | Last name |  |  | Spouse's social security number |
|  |  |  |  |  | Presidential Election Campaign <br> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse |
| City, town, or post office. If you have a foreign address, also complete spaces below. |  |  | State | ZIP code |  |
| Foreign country name |  | Foreign province/state/county |  | Foreign postal code |  |
|  |  |  |  |
| Filing Status $\quad \square$ Single |  |  |  | Head of household ( HOH ) |  |
| Check only one box. Married filing jointly (even if only one had income) Married filing separately (MFS) $\square$ Qualifying surviving spouse (QSS) <br> If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |


| Digital | At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, |
| :--- | :--- | :--- | :--- |
| exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) | $\square$ Yes $\quad \square$ No |
| Standard | Someone can claim: $\quad \square$ You as a dependent $\quad \square$ Your spouse as a dependent |
| Deduction | $\square$ Spouse itemizes on a separate return or you were a dual-status alien |

Age/Blindness You: $\square$ Were born before January 2, $1959 \quad \square$ Are blind $\quad$ Spouse: $\square$ Was born before January 2 , $1959 \quad \square$ Is blind


## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.

| Standard |
| :--- |
| Deduction for- |
| - Single or |
| Married filing |
| separately, |
| $\$ 13,850$ |
| - Married filing |
| jointly or |
| Qualifying |
| surviving spouse, |
| $\$ 27,700$ |
| - Head of |
| household, |
| $\$$ I20,800 |
| - If you checked |
| any box under |
| Standard |
| Deduction, |
| see instructions. |


b
Household employee wages not reported on Form(s) W-2
c Tip income not reported on line 1a (see instructions)
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)
e Taxable dependent care benefits from Form 2441, line 26
f Employer-provided adoption benefits from Form 8839, line 29
g Wages from Form 8919, line 6
h Other earned income (see instructions)
i Nontaxable combat pay election (see instructions)
Add lines 1a through 1h

| 2 a |  |
| :---: | :---: |
| 3 a |  |
| 4 a |  |
| 5 a |  |
| 6 a |  |

b Taxable interest
b Ordinary dividends
b Taxable amount
b Taxable amount
b Taxable amount . c If you elect to use the lump-sum election method, check here (see instructions)
7 Capital gain or (loss). Attach Schedule $D$ if required. If not required, check here c If you elect to use the lump-sum election method, check here (see instructions)
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here
8 Additional income from Schedule 1, line 10
9 Add lines $1 \mathrm{z}, 2 \mathrm{~b}, 3 \mathrm{~b}, 4 \mathrm{~b}, 5 \mathrm{~b}, 6 \mathrm{~b}, 7$, and 8 . This is your total income
10 Adjustments to income from Schedule 1, line 26
11 Subtract line 10 from line 9. This is your adjusted gross income
12 Standard deduction or itemized deductions (from Schedule A)
13 Qualified business income deduction from Form 8995 or Form 8995-A
14 Add lines 12 and 13
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

| . | $\cdot$ | . |  |
| :---: | :---: | :---: | :---: |
| . | $\cdot$ | $\cdot$ | . |
| instructions) |  |  |  |

Tax-exempt interest Qualified dividends IRA distributions
5a Pensions and annuities
Social security benefits
I

Act, and Paperwork Reduction Act Notice, see separate instructions.
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
Cat. No. 11320B
Form 1040 (2023)


If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY): from $\square \square$ to: $\square \square \square$


Present address (number and street or rural route)
$\square$

$\qquad$


Foreign country 2-character code (see instructions)
$\square$

Enter below the 2-digit county code numbers (found on the back of Schedule CT-40) for the county where you lived and worked on Jan. 1, 2023.
County where

you lived $\square$\begin{tabular}{l}
County where <br>
you worked

$\quad \square \quad$

County where <br>
spouse lived

$\square \square$

County where <br>
spouse worked
\end{tabular}$\quad \square$

1. Enter your federal adjusted gross income from your federal income tax return, Form 1040 or Form 1040-SR, line 11 $\qquad$ Federal AGI
Round all entries Add

2. Enter amount from Schedule 1, line 7, and enclose Schedule 1 $\qquad$ Indiana Add-Backs
 00
3. Add line 1 and line 2 $\qquad$
 00
4. Enter amount from Schedule 2, line 12, and enclose Schedule 2 $\qquad$ Indiana Deductions

5. Subtract line 4 from line 3 $\qquad$
 $\qquad$ .00
6. Complete Schedule 3. Enter amount from Schedule 3, line 7, and enclose Schedule 3 $\qquad$ Indiana Exemptions

7. Subtract line 6 from line 5 $\qquad$ Indiana Adjusted Gross Income

8. State adjusted gross income tax: multiply line 7 by $3.15 \%$ (.0315) (if answer is less than zero, leave blank) $\qquad$

9. County tax. Enter county tax due from Schedule CT-40 (if answer is less than zero, leave blank) $\qquad$ .00
10. Other taxes. Enter amount from Schedule 4, line 4 (enclose schedule) 10 .00
11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back $\qquad$ Indiana Taxes
 .00
12. Enter credits from Schedule 5, line 13 (enclose schedule) $\qquad$
$\square$
13. Enter offset credits from Schedule 6, line 8 (enclose schedule)

13 $\square$
14. Add lines 12 and 13 $\qquad$ Indiana Credits

15. Enter amount from line 11 $\qquad$ Indiana Taxes

16. If line 14 is equal to or more than line 15 , subtract line 15 from line 14 (if smaller, skip to line 23 )
17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16
18. Subtract line 17 from line 16 $\qquad$ Overpayment

 .00

18 .00
19. Amount from line 18 to be applied to your 2024 estimated tax account (see instructions).

| Enter your county code | county tax to be applied _\$ <br> county tax to be applied _\$ | a | 00 |
| :---: | :---: | :---: | :---: |
| Spouse's county code |  | b | 00 |
| Indiana adjusted gross | to be applied ___ \$ | c | 00 |

Total to be applied to your estimated tax account ( $a+b+c$; cannot be more than line 18) $\qquad$


20. Penalty for underpayment of estimated tax from Schedule IT-2210 and IT-2210A $\qquad$ | 20 |
| :--- | :--- |


a. Enter Code A if annualizing. Enter Code F if Farmer or Fisherman $\qquad$
$\square$
21. Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions __ Your Refund .00
22. Direct Deposit (see instructions)
a. Routing Number

b. Account Number

c. Type:
 Checking $\square$ Savings $\square$ Hoosier Works MC
d. Place an " $X$ " in the box if refund will go to an account outside the United States $\square$
23. If line 15 is more than line 14 , subtract line 14 from line 15 . Add to this any amount on line 20 (see instructions) $\qquad$

24. Penalty if filed after due date (see instructions) $\qquad$
25. Interest if filed after due date (see instructions) $\qquad$
26. Amount Due: Add lines 23, 24 and 25

Amount You Owe


Do not send cash. Make your check or money order payable to: Indiana Department of Revenue. See instructions if paying with a credit card.

Sign and date this return after reading the Authorization statement on Schedule 7. Remember to enclose Schedule 7.
Signature

Date
Spouse's Signature
Date

- Mail payments 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.


## Name(s) shown on Form IT-40

$\square$

Your Social Security Number


## Round all entries

1. Tax add-back: certain taxes deducted from federal Schedules $C, C-E Z, E$ and/or $F$ $\qquad$

2. Section 179 expense excess add-back $\qquad$
3. Other Add-Backs: See instructions.

4. Add lines 1 through 6. Enter total here and on Form IT-40, line 2

Total Indiana Add-Backs






Name(s) shown on Form IT-40

1. Renter's deduction

Address where rented if different from the one on the front page (enter below)
$\square$ Amount of rent paid
Landlord's name and address (enter below)
$\square$ \$ $\square$ .00
Your Social Security Number
 Round all entries

Number of months rented $\square$ Enter the lesser of $\$ 3,000$ ( $\$ 1,500$ if married filing separately) or amount of rent paid $\qquad$

2. Homeowner's residential property tax deduction

Address where property tax was paid if different from front page (enter below)
$\square$

Number of months lived there $\square$ Amount of property tax paid \$ $\qquad$ .00

Enter the lesser of $\$ 2,500$ ( $\$ 1,250$ if married filing separately) or amount of property tax paid $\qquad$
 .00
3. State tax refund reported on federal return $\qquad$
$\square$ .00
4. Interest on U.S. government obligations $\qquad$

5. Taxable Social Security benefits $\qquad$
00
6. Taxable railroad retirement benefits $\qquad$
00
7. Active military service deduction: $\$ 5,000$ maximum for qualifying person $\qquad$

8. Private school/homeschool deduction: $\$ 1,000$ per qualifying child (see instructions) $\qquad$

9. Indiana net operating loss deduction $\qquad$
10. Nontaxable portion of unemployment compensation (from line 7 of Unemployment Comp. Worksheet)
11. Other Deductions: See instructions (attach additional sheets if necessary)


Your Social Security Number


Complete and enclose Schedule IN-DEP: Dependent Information and Additional Dependent Child Information if you are claiming dependents on lines 2 and/or 3 below. Complete and enclose Schedule IN-DEP-A: Adopted Dependent Information if you are claiming dependents on line 6 below.

## Round all entries

1. Enter $\$ 2000$ if you are married filing jointly; otherwise, enter $\$ 1000$ $\qquad$

2. Enter the number of dependents listed on Schedule IN-DEP, Box 5 $\square$ $x \$ 1000$ $\qquad$ You MUST enclose Schedule IN-DEP.
3. You may claim an additional exemption for each qualifying dependent child:

- who is a son, stepson, daughter, stepdaughter, foster child and/or child for whom you are a legal guardian;
- who was under the age of 19 by Dec. 31, 2023; or
- who is a full-time student who was under the age of 24 by Dec. 31, 2023; and
- who you are eligible to claim as a dependent on line 2 above.

Enter the number of additional dependents listed on Schedule IN-DEP, Box 6. $\qquad$
$\square$ .00
4. Place " $X$ " in box(es) below if, by Dec. 31, 2023

5. If age 65 or older, enter amount from Form IT-40, line 1. $\square$

- If filing as married filing separately and this amount is less than $\$ 20,000$, place " $X$ " in the "You were age 65 or older" box below.
- For all other filers age 65 or older, if this amount is less than $\$ 40,000$, place " $X$ " in appropriate box(es) below.


Total number of boxes with Xs $\square \times \$ 500$
 $\square$ .00
6. Enter the number of additional adopted child exemptions listed on Schedule IN-DEP-A, Box 6 $\square$ $x \$ 3000$ $\square$
$\square$ .00 You MUST enclose Schedule IN-DEP-A.
7. Add lines 1, 2, 3, 4, 5 and 6. Enter here and on Form IT-40, line 6 $\qquad$ Total Exemptions $\square$ .00

## Name(s) shown on Form IT-40

$\square$

Your Social Security Number


1. Use tax on out-of-state purchases from line 4 of Sales/Use Tax Worksheet $\qquad$
$\square$
2. Household employment taxes. Enclose Schedule IN-H $\qquad$ .00 2. Household employment taxes. Enclose Schedule $\mathrm{N}-\mathrm{H}$
 .00
3. Recapture of certain Indiana offset credits. Enclose Schedule IN-CR $\qquad$
 00
4. Add lines 1 through 3. Enter here and on Form IT-40, line 10 $\qquad$ Total Other Taxes $\square$ 00

Enclosure Sequence No. 04

Name(s) shown on Form IT-40
$\square$

Your Social Security Number


1. Indiana state tax withheld: See instructions
2. Indiana county tax withheld: See instructions $\qquad$
3. Pass Through Entity Tax Credit $\qquad$
4. Estimated tax paid for 2023: include any extension payment made with Form IT-9
5. Unified tax credit for the elderly $\qquad$ ,
 00
 .00
 .00
 .00
6. Earned income credit: enclose Schedule IN-EIC and enter amount from line A-3 ___
7. Lake County residential income tax credit $\qquad$
 00
 .00
8. Economic development for a growing economy credit. Enter amount from Schedule IN-EDGE,
line 19 (enclose schedule)
$\qquad$

$\square$
00
9. Economic development for a growing economy retention credit. Enter amount from Schedule IN-EDGE-R, line 19 (enclose schedule) $\qquad$
 .00
10. Headquarters relocation credit (refundable portion - see instructions) $\qquad$
 10 .00
11. Adoption Credit $\qquad$


12. Reserved for future use $\qquad$
13. Add lines 1 through 12. Enter total here and on Form IT-40, line 12 $\qquad$ Total Credits
$\qquad$ .00 .00

## Schedule IN-DONATE

Important: The amount on line 2 cannot exceed the amount on Form IT-40, line 16.

1. Donations: List fund name, 3-digit code and amount to be donated (see instructions)


## Name(s) shown on Form IT-40

$\square$

Your Social Security Number
$\square$


1. Credit for local taxes paid outside Indiana $\qquad$

2. Other Local Credits: See instructions (enclose additional sheets if necessary)


Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40, line 9 (see Combined Limitation instructions)
4. College credit: attach Schedule CC-40 $\qquad$
$\square$ 00
5. Credit for taxes paid to other states: enclose other state's return $\qquad$
$\square$00
6. Other Credits: See instructions (enclose additional sheets if necessary)
a. Enter credit name $\square$ code no.


b. Enter credit name $\square$ code no. $\square$
 .00
c. Enter credit name $\square$ code no. $\qquad$
 00
d. Enter credit name $\qquad$ code no. $\square$
7. Enter the total credits from Schedule IN-OCC, line 16, and enclose that schedule $\qquad$
$\square$ .00
7

Important: Lines 4 through 7 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)
8. Add lines 1 through 7. Enter total here and on line 13 of Form IT-40 $\qquad$ Total Offset Credits $\square$ .00

Name(s) shown on Form IT-40
$\square$

## 1. Federal filing information

Are you filing a federal income tax return for 2023? Place " $X$ " in appropriate box. Yes


Your Social Security Number


No $\square$
2. Out-of-state income: Complete if you and/or your spouse (if filing a joint return) received any salary, wage, tip and/or commission income from Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. Enter two-digit code number from the back of Schedule CT-40 for state where you and/or your spouse worked.
State where you worked
$\square$
Your income
\$ $\square$

State where spouse worked
Spouse's income
$\$ \square .00$
3. Extension of time to file
a. Place " $X$ " in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment. $\square$
b. Place " $X$ " in box if you have filed an Indiana extension of time to file, Form IT-9, or made an Indiana extension payment online.

## 4. Farm/Fishing income

Place " $X$ " in box if at least two-thirds of your gross income was made from farming or fishing. $\square$ Important: If you placed an " $X$ " in the box, you MUST attach Schedule IT-2210.
5. Schedule IN-40PA filers. If you are eligible to file federal Form 8857, Request for Innocent Spouse Relief, and are completing Indiana Schedule IN-40PA, enclose Schedule IN-40PA and check the box.

## 6. Date of death

If any individual listed at the top of the IT-40 died during 2023, enter date of death (MM/DD).

$$
\text { Taxpayer's date of death } \square, 2023 \text { Spouse's date of death } \square \square 2023
$$

## Authorization: Sign Form IT-40 after reading the following statement.

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 (DOR) 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 grant permission to DOR to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

## 7. Your daytime telephone number

$\square$

## Your email address

$\square$

I authorize the Department to discuss my return with my personal representative.


Personal Representative's Name (please print)
$\square$

| Telephone |
| :--- |
| number |
| Address |
| City |
| State |
| SIP Code $\square$ |

Paid Preparer: Firm's Name (or yours if self-employed)
$\square$

$\square$
IN-OPT on file with paid preparer if not filing electronically
$\square$
Address $\square$
 State $\square$ ZIP Code $\square$
Preparer's signature

Name(s) shown on Form IT-40/IT-40PNR

Dependent's First Name

1A.


Dependent's Social Security Number
1C.


1B.
Dependent's Last Name


1 D. $\square$

1E. Place " $X$ " in box $1 E$ if claiming dependent as an additional dependent child exemption $\qquad$ 1E


1F. Place " $X$ " in box 1F if dependent child claimed for the first time (see instructions) $\qquad$ 1F
Your Social Security Number


Name(s) shown on Form IT-40
$\square$

Your Social Security Number


1. Enter the amount from IT-40, line 7. Note: If both you and your spouse lived in the same county on January 1, enter the entire amount from Form IT-40, line 7 on line 1A (do not complete Column B). See instructions $\qquad$

2. Enter the county tax rate from the chart on the back of this schedule for the county where you lived on Jan. 1, 2023 $\qquad$

$\square$
$\square$00
3. Multiply line 1 by the rate on line 2 (leave blank if less than zero) 0
4. Add lines $3 A$ and $3 B$. Enter the total here. Perry County residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 5 and 6. Otherwise, enter the total here and on line 7 below (see instructions)

5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) $\qquad$

6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here $\qquad$

7. Enter total of line 4 minus line 6. Enter this amount on line 9 of Form IT-40 $\qquad$


2023 Indiana County Income Tax Rates and County Codes
*These rates have changed from last year's chart.

| County Code \# | County Name | County Tax Rate |
| :---: | :---: | :---: |
| 01 | Adams | .01618* |
| 02 | Allen | . 0148 |
| 03 | Bartholomew | . 0175 |
| 04 | Benton | . 0179 |
| 05 | Blackford | . 015 |
| 06 | Boone | .017* |
| 07 | Brown | . 025234 |
| 08 | Carroll | . 022733 |
| 09 | Cass | . 0295 |
| 10 | Clark | . 02 |
| 11 | Clay | . 0235 |
| 12 | Clinton | .025* |
| 13 | Crawford | . 01 |
| 14 | Daviess | . 015 |
| 15 | Dearborn | .0125* |
| 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 |
| 26 | Gibson | . 009 |
| 27 | Grant | . 0255 |
| 28 | Greene | .0215* |
| 29 | Hamilton | . 011 |
| 30 | Hancock | . 0194 |
| 31 | Harrison | . 01 |
| 32 | Hendricks | . 017 |
| 33 | Henry | .01725* |
| 34 | Howard | . 0175 |
| 35 | Huntington | . 0195 |
| 36 | Jackson | . 021 |
| 37 | Jasper | . 02864 |
| 38 | Jay | . 0245 |
| 39 | Jefferson | . 009 |
| 40 | Jennings | . 025 |
| 41 | Johnson | .014* |
| 42 | Knox | .017* |
| 43 | Kosciusko | . 01 |
| 44 | LaGrange | . 0165 |
| 45 | Lake | . 015 |
| 46 | LaPorte | .0145* |
| 47 | Lawrence | . 0175 |
| 48 | Madison | . 0225 |
| 49 | Marion | . 0202 |
| 50 | Marshall | . 0125 |


| County Code \# | County Name | County Tax Rate |
| :---: | :---: | :---: |
| 51 | Martin | . 025 |
| 52 | Miami | . 0254 |
| 53 | Monroe | .02035* |
| 54 | Montgomery | .0265* |
| 55 | Morgan | . 0272 |
| 56 | Newton | . 01 |
| 57 | Noble | . 0175 |
| 58 | Ohio | . 015 |
| 59 | Orange | . 0175 |
| 60 | Owen | . 025 |
| 61 | Parke | . 0265 |
| 62 | Perry | .0140* |
| 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 | .012125* |
| 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 |


| State <br> Code | Certain <br> States | State <br> Code | Certain <br> States |
| :---: | :--- | :---: | :--- |
| 94 | Illinois | 98 | Pennsylvania |
| 95 | Kentucky | 99 | Wisconsin |
| 96 | Michigan | 00 | All Other States |
| 97 | Ohio |  |  |

