

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning , 2024, ending , 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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code 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.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status: Single, Married filing jointly, Married filing separately, Head of household (HOH), Qualifying surviving spouse (QSS). Includes instructions for MFS and HOH/QSS.

Digital Assets: At any time during 2024, 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?

Standard Deduction: Someone can claim: You as a dependent, Your spouse as a dependent, Spouse itemizes on a separate return or you were a dual-status alien.

Age/Blindness: You: Were born before January 2, 1960, Are blind. Spouse: Was born before January 2, 1960, Is blind.

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Income section table with rows 1a through 1z. Includes instructions for attaching Form(s) W-2 and 1099-R.

Table with 4 columns: 2a-6a (Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits), b (Taxable interest, Ordinary dividends, Taxable amount), 7-15 (Capital gain, Total income, Adjustments, Standard deduction, Business income deduction, Taxable income).

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your total tax	24	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2024 estimated tax payments and amount applied from 2023 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number: _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number: _____		
	36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name				Phone no.
	Firm's address				Firm's EIN

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 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** _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ **Presidential Election Campaign**

City, town, or post office. If you have a foreign address, also complete spaces below. State _____ ZIP code _____ 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.

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____ You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

Check only one box. 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: _____

If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2024, 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.) Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness { **You:** Were born before January 2, 1960 Are blind **Spouse:** Was born before January 2, 1960 Is blind

(see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

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.	1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	
	b Household employee wages not reported on Form(s) W-2		1b	
	c Tip income not reported on line 1a (see instructions)		1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
	e Taxable dependent care benefits from Form 2441, line 26		1e	
	f Employer-provided adoption benefits from Form 8839, line 29		1f	
	g Wages from Form 8919, line 6		1g	
	h Other earned income (see instructions)		1h	
	i Nontaxable combat pay election (see instructions)	1i		
	z Add lines 1a through 1h		1z	
	Attach Schedule B if required.	2a Tax-exempt interest	2a	b Taxable interest
3a Qualified dividends		3a	b Ordinary dividends	3b
4a IRA distributions		4a	b Taxable amount	4b
5a Pensions and annuities		5a	b Taxable amount	5b
6a Social security benefits		6a	b Taxable amount	6b
c If you elect to use the lump-sum election method, check here (see instructions)				<input type="checkbox"/>

7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	
12	Standard deduction or itemized deductions (from Schedule A)	12	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	

Standard Deduction
See *Standard Deduction Chart* on the last page of this form.

Tax and Credits	16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____	16	
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24		

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2024 estimated tax payments and amount applied from 2023 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33		

If you have a qualifying child, attach Sch. EIC.

Refund 34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>		
36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Amount You Owe 37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
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Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address			Phone no.
Firm's address				Firm's EIN

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 _____

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	\$16,550
	2	18,500
Married filing jointly	1	\$30,750
	2	32,300
	3	33,850
	4	35,400
Qualifying surviving spouse	1	\$30,750
	2	32,300
Head of household	1	\$23,850
	2	25,800
Married filing separately**	1	\$16,150
	2	17,700
	3	19,250
	4	20,800

* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

** You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.



Indiana Department of Revenue
**Indiana Full-Year Resident
Individual Income Tax Return**

2024

Due April 15, 2025

If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY):

from to:

Place "X" in box if you are applying for ITIN. Place "X" in box if spouse is applying for ITIN. Place "X" in box if amending.

Your Social Security Number Spouse's Social Security Number Place "X" in box if you are married filing separately.

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)

City State ZIP/Postal code Foreign country 2-character code (see instructions)

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, 2024.

County where you lived County where you worked County where spouse lived County where spouse worked

Round all entries

1. Enter your federal adjusted gross income from your federal income tax return, Form 1040 or Form 1040-SR, line 11 **Federal AGI** 1 .00
2. Enter amount from Schedule 1, line 7, and enclose Schedule 1 **Indiana Add-Backs** 2 .00
3. Add line 1 and line 2 3 .00
4. Enter amount from Schedule 2, line 12, and enclose Schedule 2 **Indiana Deductions** 4 .00
5. Subtract line 4 from line 3 5 .00
6. Complete Schedule 3. Enter amount from Schedule 3, line 7, and enclose Schedule 3 **Indiana Exemptions** 6 .00
7. Subtract line 6 from line 5 **Indiana Adjusted Gross Income** 7 .00
8. State adjusted gross income tax: multiply line 7 by 3.05% (.0305) (if answer is less than zero, leave blank) 8 .00
9. County tax. Enter county tax due from Schedule CT-40 (if answer is less than zero, leave blank) 9 .00
10. Other taxes. Enter amount from Schedule 4, line 4 (enclose sch.) 10 .00
11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back **Indiana Taxes** 11 .00



12. Enter credits from Schedule 5, line 13 (enclose schedule)

13. Enter offset credits from Schedule 6, line 8 (enclose schedule)

14. Add lines 12 and 13 _____ **Indiana Credits**

15. Enter amount from line 11 _____ **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 _____ **Overpayment**

19. Amount from line 18 to be applied to your 2025 estimated tax account (see instructions).

a. Enter your county code county tax to be applied

b. Spouse's county code county tax to be applied

c. Indiana adjusted gross income tax to be applied

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

20. Penalty for underpayment of estimated tax from Schedule IT-2210 and IT-2210A _____

a. Enter Code A if annualizing. Enter Code F if farmer or fisherman

21. **Refund:** Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions **Your Refund**

22. **Direct Deposit** (see instructions)

a. Routing Number

b. Account Number

c. Type: Checking Savings Hoosier Works MC

d. Place an "X" in the box if refund will go to an account outside the United States.

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) _____

24. Penalty if filed after due date (see instructions) _____

25. Interest if filed after due date (see instructions) _____

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.
- Visit www.in.gov/taxpayer-receipt to view your taxpayer receipt.



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Name(s) shown on Form IT-40

Your Social Security Number

Round all entries

- | | | | |
|---|----|----------------------|-----|
| 1. Tax add-back: certain taxes deducted from federal Schedules C, C-EZ, E and/or F _____ | 1 | <input type="text"/> | .00 |
| 2. Net operating loss carryforward from federal Form 1040, "Other income" line _____ | 2 | <input type="text"/> | .00 |
| 3. OOS municipal obligation interest add-back _____ | 3 | <input type="text"/> | .00 |
| 4. Bonus depreciation add-back _____ | 4 | <input type="text"/> | .00 |
| 5. Section 179 expense excess add-back _____ | 5 | <input type="text"/> | .00 |
| 6. Other Add-Backs: See instructions. | | | |
| a. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6a | <input type="text"/> | .00 |
| b. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6b | <input type="text"/> | .00 |
| c. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6c | <input type="text"/> | .00 |
| d. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6d | <input type="text"/> | .00 |
| e. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6e | <input type="text"/> | .00 |
| f. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6f | <input type="text"/> | .00 |
| g. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6g | <input type="text"/> | .00 |
| h. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6h | <input type="text"/> | .00 |
| i. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6i | <input type="text"/> | .00 |
| j. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6j | <input type="text"/> | .00 |
| k. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6k | <input type="text"/> | .00 |
| l. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6l | <input type="text"/> | .00 |
| m. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6m | <input type="text"/> | .00 |
| n. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6n | <input type="text"/> | .00 |
| o. Enter add-back name <input type="text"/> code no. <input type="text"/> | 6o | <input type="text"/> | .00 |
| 7. Add lines 1 through 6. Enter total here and on Form IT-40, line 2 _____ Total Indiana Add-Backs | 7 | <input type="text"/> | .00 |



Name(s) shown on Form IT-40

Your Social Security Number

1. Renter's deduction

Address where rented if different from the one on the front page (enter below)

Landlord's name and address (enter below)

Number of months rented

Amount of rent paid \$

 .

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

 1 .

2. Homeowner's residential property tax deduction

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

Number of months lived there

Amount of property tax paid \$

 .

Round all entries

Enter the lesser of \$2,500 (\$1,250 if married filing separately) or amount of property tax paid

 2 .

3. State tax refund reported on federal return

 3 .

4. Interest on U.S. government obligations

 4 .

5. Taxable Social Security benefits

 5 .

6. Taxable railroad retirement benefits

 6 .

7. Active military service deduction

 7 .

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

 8 .

9. Indiana net operating loss deduction

 9 .

10. Nontaxable portion of unemployment compensation (from line 7 of Unemployment Comp. Worksheet)

 10 .

11. Other Deductions: See instructions (attach additional sheets if necessary)

a. Enter deduction name

code no.

11a

 .

b. Enter deduction name

code no.

11b

 .

c. Enter deduction name

code no.

11c

 .

12. Add lines 1 through 11. Enter total here and on line 4 of Form IT-40.

Total Deductions

 12 .


Name(s) shown on Form IT-40

Your Social Security Number

- | | | | |
|--|---|----------------------|-----|
| 1. Use tax on out-of-state purchases from line 4 of Sales/Use Tax Worksheet _____ | 1 | <input type="text"/> | .00 |
| 2. Household employment taxes. Enclose Schedule IN-H _____ | 2 | <input type="text"/> | .00 |
| 3. Recapture of certain Indiana offset credits. Enclose Schedule IN-CR _____ | 3 | <input type="text"/> | .00 |
| 4. Add lines 1 through 3. Enter here and on Form IT-40, line 10 _____ Total Other Taxes | 4 | <input type="text"/> | .00 |



Name(s) shown on Form IT-40

Your Social Security Number

Round all entries

1. Indiana state tax withheld: See instructions _____	1	<input type="text"/>	.00
2. Indiana county tax withheld: See instructions _____	2	<input type="text"/>	.00
3. Pass Through Entity Tax Credit _____	3	<input type="text"/>	.00
4. Estimated tax paid for 2024: include any extension payment made with Form IT-9 _____	4	<input type="text"/>	.00
5. Unified tax credit for the elderly _____	5	<input type="text"/>	.00
6. Earned income credit: enclose Schedule IN-EIC and enter amount from line A-3 _____	6	<input type="text"/>	.00
7. Lake County residential income tax credit _____	7	<input type="text"/>	.00
8. Economic development for a growing economy credit. Enter amount from Schedule IN-EDGE, line 19 (enclose schedule) _____	8	<input type="text"/>	.00
9. Economic development for a growing economy retention credit. Enter amount from Schedule IN-EDGE-R, line 19 (enclose schedule) _____	9	<input type="text"/>	.00
10. Headquarters relocation credit (refundable portion - see instructions) _____	10	<input type="text"/>	.00
11. Adoption Credit _____	11	<input type="text"/>	.00
12. Reserved for future use _____	12	<input type="text"/>	.00
13. Add lines 1 through 12. Enter total here and on Form IT-40, line 12 _____ Total Credits	13	<input type="text"/>	.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)

a. Enter fund name	<input type="text"/>	code no.	<input type="text"/>	1a	<input type="text"/>	.00
b. Enter fund name	<input type="text"/>	code no.	<input type="text"/>	1b	<input type="text"/>	.00
c. Enter fund name	<input type="text"/>	code no.	<input type="text"/>	1c	<input type="text"/>	.00

2. Add lines 1a through 1c. Enter total here and on Form IT-40, line 17 _____ **Total Donations**

2	<input type="text"/>	.00
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Name(s) shown on Form IT-40

Your Social Security Number

Round all entries

1. Credit for local taxes paid outside Indiana _____

1		.00
---	--	-----

2. Community revitalization enhancement district credit _____

2		.00
---	--	-----

3. **Other Local Credits** – See instructions (enclose additional sheets if necessary)

a. Enter credit name code no.

3a		.00
----	--	-----

b. Enter credit name code no.

3b		.00
----	--	-----

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 _____

4		.00
---	--	-----

5. Credit for taxes paid to other states: enclose other state's return _____

5		.00
---	--	-----

6. **Other Credits** – See instructions (enclose additional sheets if necessary)

a. Enter credit name code no.

6a		.00
----	--	-----

b. Enter credit name code no.

6b		.00
----	--	-----

c. Enter credit name code no.

6c		.00
----	--	-----

d. Enter credit name code no.

6d		.00
----	--	-----

7. Enter the total credits from Schedule IN-OCC, line 8, and enclose that schedule _____

7		.00
---	--	-----

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 _____ **Total Offset Credits**

8		.00
---	--	-----



Name(s) shown on Form IT-40

Your Social Security Number

1. Federal filing information

Are you filing a federal income tax return for 2024? Place "X" in appropriate box. Yes No

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

Your income

.00

State where spouse worked

Spouse's income

.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.
- 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.

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* 2024, enter date of death (MM/DD).

Taxpayer's date of death 2024 Spouse's date of death 2024

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

Your email address

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

Yes No **If yes, complete the information below.**

Personal Representative's Name (please print)

Telephone number

Address

City

State ZIP Code

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

IN-OPT on file with paid preparer if not filing electronically

PTIN

Address

City

State ZIP Code

Preparer's signature _____



Name(s) shown on Form IT-40

Your Social Security Number

- | | Column A – Yours | Column B – Spouse's |
|---|---|---|
| 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 _____ | 1A <input style="width: 100px;" type="text"/> .00 | 1B <input style="width: 100px;" type="text"/> .00 |
| 2. Enter the county tax rate from the chart on the back of this schedule for the county where you lived on Jan. 1, 2024 ____ | 2A <input style="width: 100px;" type="text"/> | 2B <input style="width: 100px;" type="text"/> |
| 3. Multiply line 1 by the rate on line 2 (leave blank if less than zero) | 3A <input style="width: 100px;" type="text"/> .00 | 3B <input style="width: 100px;" type="text"/> .00 |
| 4. Add lines 3A and 3B. 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) _____ | 4 <input style="width: 100px;" type="text"/> .00 | 4 <input style="width: 100px;" type="text"/> .00 |
| 5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) _____ | 5 <input style="width: 100px;" type="text"/> .00 | 5 <input style="width: 100px;" type="text"/> .00 |
| 6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here _____ | 6 <input style="width: 100px;" type="text"/> .00 | 6 <input style="width: 100px;" type="text"/> .00 |
| 7. Enter total of line 4 minus line 6. Enter this amount on line 9 of Form IT-40 _____ | 7 <input style="width: 100px;" type="text"/> .00 | 7 <input style="width: 100px;" type="text"/> .00 |



2024 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	.016*
02	Allen	.0159*
03	Bartholomew	.0175
04	Benton	.0179
05	Blackford	.025*
06	Boone	.017
07	Brown	.025234
08	Carroll	.022733
09	Cass	.0295
10	Clark	.02
11	Clay	.0235
12	Clinton	.0265*
13	Crawford	.0165*
14	Daviess	.015
15	Dearborn	.014*
16	Decatur	.024875*
17	DeKalb	.0213
18	Delaware	.015
19	Dubois	.012
20	Elkhart	.02
21	Fayette	.026325*
22	Floyd	.0139*
23	Fountain	.021
24	Franklin	.017*
25	Fulton	.0273*
26	Gibson	.009
27	Grant	.0255
28	Greene	.0215
29	Hamilton	.011
30	Hancock	.0194
31	Harrison	.01
32	Hendricks	.017
33	Henry	.01855*
34	Howard	.0195*
35	Huntington	.0195
36	Jackson	.021
37	Jasper	.02864
38	Jay	.0245
39	Jefferson	.0103*
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	.02*
59	Orange	.0175
60	Owen	.025
61	Parke	.0265
62	Perry	.014
63	Pike	.012*
64	Porter	.005
65	Posey	.0145*
66	Pulaski	.0285
67	Putnam	.023*
68	Randolph	.03
69	Ripley	.0238*
70	Rush	.021
71	St. Joseph	.0175
72	Scott	.0216
73	Shelby	.016
74	Spencer	.008
75	Starke	.0171
76	Steuben	.0199*
77	Sullivan	.017
78	Switzerland	.0125
79	Tippecanoe	.0128
80	Tipton	.026
81	Union	.02
82	Vanderburgh	.0125*
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 Code	Certain States	State Code	Certain States
94	Illinois	98	Pennsylvania
95	Kentucky	99	Wisconsin
96	Michigan	00	All Other States
97	Ohio		



2024

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

Your Social Security Number

1A.

1B.

1C.

1D.

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

1F. Place "X" in box 1F if dependent child claimed for the first time (see instructions) _____ 1F

2A.

2B.

2C.

2D.

2E. Place "X" in box 2E if claiming dependent as an additional dependent child exemption _____ 2E

2F. Place "X" in box 2F if dependent child claimed for the first time (see instructions) _____ 2F

3A.

3B.

3C.

3D.

3E. Place "X" in box 3E if claiming dependent as an additional dependent child exemption _____ 3E

3F. Place "X" in box 3F if dependent child claimed for the first time (see instructions) _____ 3F

4A.

4B.

4C.

4D.

4E. Place "X" in box 4E if claiming dependent as an additional dependent child exemption _____ 4E

4F. Place "X" in box 4F if dependent child claimed for the first time (see instructions) _____ 4F

5. **Dependent Exemptions.** Add the number of dependents listed above (see instructions). Enter the total here and in the box on line 2 of Schedule 3 (if filing Form IT-40) or Schedule D (if filing Form IT-40PNR) _____ **Box 5**

6. **Additional Dependent Exemptions.** Add the total number of boxes with Xs from lines 1E, 1F, 2E, 2F, 3E, 3F, 4E and 4F if applicable. Enter the total here and in the box on line 3 of Schedule 3 (if filing Form IT-40) or Schedule D (if filing Form IT-40PNR) _____ **Box 6**





Indiana Department of Revenue
Unified Tax Credit for the Elderly
Married Claimants Must File Jointly.

2024

Due April 15, 2025

Your first name	Initial	Last name	Your Social Security Number			
Spouse's first name	Initial	Last name	Spouse's Social Security Number			
Present address (number and street or rural route)			Taxpayer's date of death			
City or Town			State		ZIP/Postal code	
			M M D D		M M D D	

Check box if you were age 65 or older by Dec. 31, 2024 Check box if spouse was age 65 or older by Dec. 31, 2024

Were you a resident of Indiana for six months or more during 2024? Yes No

Was your spouse a resident of Indiana for six months or more during 2024? Yes No

Determine Your Income

Certain income, such as Social Security, veteran's disability pensions and life insurance proceeds, should **not** be entered on this form. Enter all other income received by you and your spouse during the tax year. **Complete all spaces.** If you had no income from any of the sources listed below, place a zero (-0-) in the space provided. **Round all entries.**

A. Wages, salaries, tips and commissions, unemployment compensation, etc.....	A	00
B. Dividend and interest income	B	00
C. Net gain or loss from rental income, business income, etc.....	C	00
D. Pensions or annuities (Do not enter Social Security benefits).....	D	00
E. Total Income (Add Lines A through D and enter the total here).....	E	00
F. Your Elderly Credit (See chart on back to figure your refund)	F	00

G. Direct Deposit (1) Routing Number (3) Checking (4) Savings

(2) Account Number

(5) Place an "X" in the box if refund will go to an account outside the United States.

Under penalty of perjury, I (we) have examined this return and to the best of my (our) knowledge and belief, it is true, complete, and correct and that I am (we are) not required to file an Indiana income tax return.

Your Signature _____ Date _____ Spouse's Signature _____ Date _____

Daytime Telephone Number

I authorize the department to discuss my return with my personal representative. Yes No
If yes, complete the information below.

Personal Representative's Name (please print)

Telephone number

Address

City

State ZIP Code

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

PTIN

Address

City

State ZIP Code

Instruction for Unified Tax Credit for the Elderly

Important Information

- The filing due date for this form is April 15, 2025.
- You cannot file this form if you have an **extension of time to file**. Instead, you must file and claim this credit on Form IT-40 or Form IT-40PNR.
- You must file no later than three years after the filing due date to be eligible to claim a refund on this form.

The Unified Tax Credit for the Elderly is available to individuals age 65 or over with taxable income of less than \$10,000. If your income on Line E is less than the amounts on the chart below, you are eligible to claim this credit on this form. If it is more, then you must file Form IT-40 or Form IT-40PNR to claim the credit. **Do not** file Form SC-40 if you are required to file Form IT-40 or Form IT-40PNR.

Who may use this form to claim the Unified Tax Credit for the Elderly?

You may be able to claim a credit if you and/or your spouse meet the following requirements:

- You and/or your spouse must have been age 65 or older by Dec. 31, 2024;
- If married, you must file a joint return;
- You and/or your spouse must have been an Indiana resident for at least six months during 2024; and
- You and/or your spouse must not have been in prison 180 days or more during 2024.

You may file this form if you meet **all** the above requirements, **and**

- You are single or widowed and your income on Line E is under \$2,500*; **or**
- You are married, and only one person is age 65 or older, and your income on Line E is less than \$3,500*; **or**
- You are married, both of you are age 65 or older, and your income on Line E is less than \$5,000*.

Complete Lines A through E on the front of this form. Then, compare the Line E amount to the amounts on the chart below based on your filing status and age. This will give you your refund amount.

Important. If your income is more than these amounts, **do not** file this form. Instead, you must file Form IT-40 (or IT-40PNR if you are not a full-year resident), and claim the credit on that form.

Note. If a spouse dies before this return is filed, the surviving spouse can claim this credit by filing a joint return. A copy of the death certificate must be attached to the tax return to verify the date of death. However, if a taxpayer dies and does not have a surviving spouse, the estate cannot claim the credit on behalf of the deceased taxpayer.

Direct deposit

You may have your refund directly deposited in your checking or savings account.

The **routing number** is nine digits, with the first two digits of the number beginning with 01 through 12 or 21 through 32. Do not use a deposit slip to verify the number because it may have internal codes as part of the actual routing number.

The **account number** can be up to 17 digits. Omit any hyphens, accents and special symbols. Enter the number from left to right and leave any unused boxes blank.

Check the appropriate box for the type of account to which you are making your deposit, and if the refund will go to an account outside the United States.

Personal Representative Information

If you complete this area, you are authorizing the department to be in contact with someone other than you (e.g., paid preparer, relative or friend, etc.) concerning information about this tax return. After your return is filed, the department will communicate primarily with your designated personal representative.

Note. Your refund will be paid to you (and your spouse, if filing jointly) even if you designate a personal representative.

If you have not received your refund within 12 weeks of filing, check the status of your refund online at www.in.gov/dor/i-am-a/individual/check-refund, or call our automated information line at 317-232-2240.

Please mail your claim for refund to:
 Elderly Credit
 Indiana Department of Revenue
 P.O. Box 6103
 Indianapolis, IN 46206-6103

Mail by April 15, 2025.

Compare the Figure on Line E to the Chart Below: Enter <u>Your Refund Amount</u> on Line F.					
Single or Widowed 65 or Older		Married with only one person 65 or Older		Married with both persons 65 or Older	
<u>If Line E is:</u>	<u>Your Refund Amount is:</u>	<u>If Line E is:</u>	<u>Your Refund Amount is:</u>	<u>If Line E is:</u>	<u>Your Refund Amount is:</u>
0-\$999.99	\$100.00	0-\$999.99	\$100.00	0-\$999.99	\$140.00
\$1,000-\$2,499.99	\$50.00	\$1,000-\$2,999.99	\$50.00	\$1,000-\$2,999.99	\$90.00
\$2,500 or Over	You <u>must</u> file form IT-40 or IT-40PNR	\$3,000-\$3,499.99	\$40.00	\$3,000-\$4,999.99	\$80.00
		\$3,500 or Over	You <u>must</u> file form IT-40 or IT-40PNR	\$5,000 or Over	You <u>must</u> file Form IT-40 or IT-40PNR



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