

## Instructions for Completing Form IT-40X

### Who should file Form IT-40X

This form should be filed by all individuals needing to **correct an original Indiana individual income tax return**. You may **not change** from a joint to a single return after the due date of the original tax return has passed.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL, available from the Department. You must also attach copies of the federal return and schedules for the loss year. **Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.**

### Additional Information

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

**Column A** - Enter the amount shown on your original return or previously amended return, or as last determined by the Department.

**Column B** - Enter the amount of change in the items reported on your original return.

### Attachments to the Return

You must provide a complete explanation of the changes to your previously filed return. Also attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

**Column C** - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

## Indiana County 2-Digit Code Number Chart

Use the chart below to find the 2-digit county code number to fill in at the top of Form IT-40X. You will need to find the code number for the county(s) where you lived and worked on January 1. If you worked at home or were retired on January 1, enter the county number where you lived in both boxes. **Important:** If you worked outside Indiana on January 1, enter code # **00** unless you worked in any of the following states: Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. See the 2-digit code numbers for those states in the box following Whitley County below.

### 2-Digit County Code Number

| # <u>County Name</u>             |
|----------------------|----------------------|----------------------|----------------------|----------------------------------|
| 01 .... Adams        | 21 .... Fayette      | 41 .... Johnson      | 61 .... Parke        | 81 .... Union                    |
| 02 .... Allen        | 22 .... Floyd        | 42 .... Knox         | 62 .... Perry        | 82 .... Vanderburgh              |
| 03 .... Bartholomew  | 23 .... Fountain     | 43 .... Kosciusko    | 63 .... Pike         | 83 .... Vermillion               |
| 04 .... Benton       | 24 .... Franklin     | 44 .... LaGrange     | 64 .... Porter       | 84 .... Vigo                     |
| 05 .... Blackford    | 25 .... Fulton       | 45 .... Lake         | 65 .... Posey        | 85 .... Wabash                   |
| 06 .... Boone        | 26 .... Gibson       | 46 .... LaPorte      | 66 .... Pulaski      | 86 .... Warren                   |
| 07 .... Brown        | 27 .... Grant        | 47 .... Lawrence     | 67 .... Putnam       | 87 .... Warrick                  |
| 08 .... Carroll      | 28 .... Greene       | 48 .... Madison      | 68 .... Randolph     | 88 .... Washington               |
| 09 .... Cass         | 29 .... Hamilton     | 49 .... Marion       | 69 .... Ripley       | 89 .... Wayne                    |
| 10 .... Clark        | 30 .... Hancock      | 50 .... Marshall     | 70 .... Rush         | 90 .... Wells                    |
| 11 .... Clay         | 31 .... Harrison     | 51 .... Martin       | 71 .... St. Joseph   | 91 .... White                    |
| 12 .... Clinton      | 32 .... Hendricks    | 52 .... Miami        | 72 .... Scott        | 92 .... Whitley                  |
| 13 .... Crawford     | 33 .... Henry        | 53 .... Monroe       | 73 .... Shelby       | <b>00 .... Out-of-State code</b> |
| 14 .... Daviess      | 34 .... Howard       | 54 .... Montgomery   | 74 .... Spencer      | except the following:            |
| 15 .... Dearborn     | 35 .... Huntington   | 55 .... Morgan       | 75 .... Starke       | <b>94 .... Illinois</b>          |
| 16 .... Decatur      | 36 .... Jackson      | 56 .... Newton       | 76 .... Steuben      | <b>95 .... Kentucky</b>          |
| 17 .... DeKalb       | 37 .... Jasper       | 57 .... Noble        | 77 .... Sullivan     | <b>96 .... Michigan</b>          |
| 18 .... Delaware     | 38 .... Jay          | 58 .... Ohio         | 78 .... Switzerland  | <b>97 .... Ohio</b>              |
| 19 .... Dubois       | 39 .... Jefferson    | 59 .... Orange       | 79 .... Tippecanoe   | <b>98 .... Pennsylvania</b>      |
| 20 .... Elkhart      | 40 .... Jennings     | 60 .... Owen         | 80 .... Tipton       | <b>99 .... Wisconsin</b>         |

**Line 1** - Enter the amount of Indiana adjusted gross income (AGI) on line 1. Indiana AGI is equal to total income minus adjustments and Indiana deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

**Line 4** - Multiply the amount on line 3 by the applicable rate.

**Tax Years:** \*1988 - 2003  
**Rate:** 3.4% (.034)

Contact the Department for the appropriate rates if filing for years before 1988.

**Line 9 - Estimated Tax Installment Carryover:** This line cannot be changed unless the amended return is filed by the installment payment due date.

**Line 10 - Penalty for the Underpayment of Estimated Tax:** This penalty is based on the tax due by your original filing due date. Any increase or decrease in tax due will change the penalty amount, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

**Line 16 - Amount Paid on Original Return:** Enter the amount of previous payments for individual income tax paid on the original return.

**Line 18 - Amount Previously Refunded or Requested:** Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana Non-game and Endangered Wildlife fund. This amount should be subtracted from your total credits (line 17) to arrive at your net credits (line 19).

**Line 20 - Refund:** Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. A claim for refund of withholding credits must be made within two years of the due date of the original return. A claim for refund of all other payments and refundable credits must be made within three years from the due date of the original return or the date of overpayment, whichever is later.

**Lines 22 and 23 - Penalty and Interest:** If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Interest rates are:

Tax Years:	1992	1993-94	1995	1996-2000	2001-02
Yearly Rate:	8%	7%	6%	7%	8%
Monthly Rate:	.0067	.0058	.005	.0058	.0067

Contact the Department at (317) 232-2240 or visit our web site at [www.in.gov/dor/](http://www.in.gov/dor/) for the interest rate if filing for the 2003 tax year.



### **Line 24 - Amount You Owe Payment Options**

You may pay the Amount You Owe on line 24 with a major credit card over the Internet. Log on to the web site at [www.in.gov/dor/epay](http://www.in.gov/dor/epay) and use your American Express, Discover, MasterCard, or Visa.

A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

The **eCheck** payment method uses a paperless check. This service may be used to pay the tax due with your Indiana individual income tax return, as well as any billings issued by the Indiana Department of Revenue for any tax type. Go to our web site at [www.in.gov/dor/](http://www.in.gov/dor/) select Electronic Services, and follow the step-by-step instructions to make your payment. You will receive a confirmation number and should keep this with your tax filing records. The fee for using this service is \$1.00.

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

**Note:** No payment is due if you owe less than \$1.00.