

Instructions for Completing Form IT-40X

Who should file Form IT-40X

Use this form to correct/update a previously filed Indiana individual income tax return.

Additional Information

If you have any questions concerning the types of income to be reported, what adjustments are allowable, how to figure and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending. Current year instructions may be accessed online at www.in.gov/dor/5506.htm; instructions for previous years may be accessed at www.in.gov/dor/3488.htm.

Part 1 Explanation of Changes (Located on Page 2)

You must provide a complete explanation of the changes you are making to your previously filed return. While some of the most common reasons to amend are listed, if you are amending for any other reason(s), enter a detailed explanation in the "Other" area.

Make sure to enclose documents to support your amended claim. These documents can include:

- W-2s, 1099s, WH-18s, etc.
- A copy of your amended federal return, if one was filed, and any federal schedules/forms that support the changes listed in Column B.
- Schedule IT-40NOL and federal Schedule A (from Form 1045) if claiming a net operating loss carryforward deduction.
- Other state(s) returns if claiming a credit for taxes paid to other states
- State forms/schedules, such as Schedule CC-40 if claiming a college credit.

Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.

Note. You may not change your filing status (from a joint to a single return) after the due date of the original tax return has passed.

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.

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.

Important. You must round all entries.

Line 1 – Amount from Line 1 of IT-40/IT-40EZ/IT-40PNR

Enter in Column A the amount reported on line 1 of your Indiana individual income tax return. Enter any change to that amount in Column B, and the corrected total in Column C. If amending Form IT-40RNR, enter the Indiana AGI from line 3.

Line 2 – Indiana Add-Backs

For tax year 2009 and beyond, enter in Column A the total add-backs reported on Schedule 1 from IT-40 (from Schedule B if filing IT-40PNR). If filing Form IT-40EZ for 2009, add-back any unemployment compensation reported on line 2 of that form.

For tax years 2005 through 2008, enter the total of add-backs reported on lines 2 through 6 from IT-40 (from Schedule A, lines 23 and 24 if filing IT-40PNR).

For tax years 2003 and 2004, enter the total of add-backs reported on lines 2 through 5 from IT-40 (from Schedule A, lines 23 and 24 if filing IT-40PNR).

For tax years before 2003, enter the net of any reported tax add-back, net operating loss carryforward, and/or income taxed on federal Form 4972 (enter the net of any reported tax add-back and income taxed on federal Form 4972 if filing IT-40PNR). Enter any change in Column B and the corrected total in Column C.

Line 4 – Indiana Deductions

Enter in Column A the deductions reported on your Indiana individual income tax return. Enter any change in Column B and the corrected total in Column C.

Line 6 – Exemptions

Enter in Column A the total amount of exemptions reported on your Indiana individual income tax return. Enter any change in Column B and the corrected total in Column C. If amending Form IT-40RNR, enter the exemptions from line 4.

Note. If amending Form IT-40PNR, read the proration instructions for that tax year; use the corrected totals from the IT-40X to arrive at the adjusted amount to enter here.

Line 8 – State Adjusted Gross Income Tax

For tax years beginning before Jan. 1, 2015, multiply the amount on line 7 by .034. For tax years beginning after Dec. 31, 2014, multiply the amount on line 7 by .033.

Line 9 – County Tax

Complete Schedule CT-40/CT-40PNR/CT-40EZ (or IT-40RNR, if applicable) for the tax year in question to figure the corrected county tax.

Line 10 – Other Taxes

Enter the total of any use tax, household employment tax, recapture of Indiana's CollegeChoice 529 credit and/or Indiana advance earned income credit.

Line 12 – Credits

Enter the total of your Indiana state and county withholding taxes, estimated tax paid, extension payment, unified tax credit for the elderly, earned income credit, Lake County residential income tax credit, economic development for a growing economy credit and automatic taxpayer refund credit.

Line 13 – Offset Credits

Enter all other credits not included on line 12.

Line 16 – Donations

Enter any amount contributed to the Indiana Nongame and Wildlife Fund, the Military Family Relief Fund, and/or the Public K-12 Education Fund with the filing of your original return.

Note. You cannot increase or decrease this amount once a contribution has been made. Also, you cannot make a first-time contribution with the filing of this return.

Line 17 – Amount Applied to the Next Year's Estimated Tax Account

This line cannot be changed unless the amended return is filed by the first installment payment due date.

Line 19 – Penalty for the Underpayment of Estimated Tax

This penalty is based on the tax that was due by your original filing due date. Any increase or decrease in tax due will change the penalty amount. Attach Schedule IT-2210 to support any changes.

Line 21 – Refund

Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. In general, an amended claim for refund must be made within three years from the due date of the original return (including extensions) or the date of overpayment, whichever is later.

Lines 23 and 24 – Penalty and Interest

If you have an amount due on line 22 and this amended return is submitted after the due date for filing your original return, you must include penalty and interest (calculated from the due date). Figure both penalty and interest on the amount on line 22 minus any amount on line 19C. Penalty is 10 percent (.10) of the remittance due or \$5.00, whichever is greater.

Find your interest rate from the chart below:

Tax Year	Annual Rate	Monthly Rate
1999 – 2000	7% (.07)	.0058
2001 – 2002	8% (.08)	.0067
2003	6% (.06)	.005
2004	4% (.04)	.0033
2005	3% (.03)	.0025
2006	4% (.04)	.0033
2007	5% (.05)	.0042
2008 – 2009	7% (.07)	.0058
2010	4% (.04)	.0033
2011	9% (.09)	.0075
2012	4% (.04)	.0033
2013 – 2015	3% (.03)	.0025
2016	2% (.02)	.0017

If filing for years other than those listed above, visit our website at www.in.gov/dor/3618.htm to get Departmental Notice # 3.

Line 25 – Total Amount Due – Payment Options

There are several ways to pay the amount you owe.

Make your check, money order or cashiers check payable to: Indiana Department of Revenue.

You may also pay using the **eCheck** payment method. This service uses a paperless check and 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 www.in.gov/dor/epay 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.

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

You may also pay by using your MasterCard® or VISA® by calling 1-800-2-PAY TAX (1-800-272-9829). Or, log on to www.in.gov/dor/epay and use your MasterCard® or VISA® to make a payment.

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.

Mailing Address

- If enclosing payment mail 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