

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. 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.

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.

Enclosures

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

If you are claiming a net operating loss deduction, you must enclose Schedule IT-40NOL. You must also enclose 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.

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.

Line 1 - Indiana Adjusted Income

Enter the amount of Indiana adjusted income on line 1. Indiana adjusted income is equal to your federal adjusted gross income as modified by Indiana adjustments and deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

Line 4 - State Adjusted Income Tax

Multiply the amount on line 3 by the applicable rate.

Tax Years*	Rate
1988 - Present	3.4% (.034)

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

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.

# <u>County Name</u>	# <u>County Name</u>	# <u>County Name</u>	# <u>County Name</u>	# <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	94..... Illinois
14..... Daviess	34..... Howard	54..... Montgomery	74..... Spencer	95..... Kentucky
15..... Dearborn	35..... Huntington	55..... Morgan	75..... Starke	96..... Michigan
16..... Decatur	36..... Jackson	56..... Newton	76..... Steuben	97..... Ohio
17..... DeKalb	37..... Jasper	57..... Noble	77..... Sullivan	98..... Pennsylvania
18..... Delaware	38..... Jay	58..... Ohio	78..... Switzerland	99..... Wisconsin
19..... Dubois	39..... Jefferson	59..... Orange	79..... Tippecanoe	00..... Out-of-State code
20..... Elkhart	40..... Jennings	60..... Owen	80..... Tipton	

Line 10 - Estimated Tax Installment Carryover

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

Line 11 - 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, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

Line 17 - Amount Paid on Original Return

Enter the amount of previous payments for individual income tax paid on the original return.

Line 19 - 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 Nongame Wildlife fund. This amount should be subtracted from your total credits (line 18) to arrive at your net credits (line 20).

Line 21 - 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 (including extensions). 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 (including extensions) or the date of overpayment, whichever is later.

Due Date

The due date for filing your Indiana individual income tax return is the 15th day of the fourth month following the close of the tax year. If the due date falls on a weekend or national legal holiday or statewide holiday, the due date will fall on the next business day.

Lines 23 and 24 - 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. Find your interest rate from the chart below:

Tax Years	Annual Rate	Monthly Rate
1996 - 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

If filing for years other than those listed above, contact the Department at (317) 232-2240 or visit our Web site at www.in.gov/dor/3618.htm to get Departmental Notice # 3.

Line 25 - Amount You Owe 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 American Express® Card, Discover®Card, 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 Discover® Card, 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.

Note: No payment is due if you owe less than \$1.

Lake County 4-digit code numbers

Use this chart to find your 4-digit number to fill in on the back of the IT-40X if you and/or your spouse (if filing jointly) lived or worked in Lake County, Indiana on Jan 1, 2008.

Note: If you (and/or your spouse if married filing jointly) lived and worked in different locations in Lake County on Jan. 1, 2008, enter the 4-digit number for the location where you lived.

Lake County Cities and Towns Chart

4504	Cedar Lake	4529	Lowell
4506	Crown Point	4530	Merrillville
4511	Dyer	4531	Munster
4512	East Chicago	4532	New Chicago
4513	Gary	4540	Schererville
4515	Griffith	4541	Schneider
4516	Hammond	4546	St. John
4518	Highland	4549	Whiting
4519	Hobart	4550	Winfield
4524	Lake Station	4599	Other Lake County Community

Mailing Address

Mail your completed Form IT-40X, including attachments, to:
Indiana Department of Revenue
100 North Senate Ave.
Indianapolis, IN 46204-2253