



2023 Volunteer Handbook

for the 2022 Tax Filing Year



Revised November 2022

The Volunteer Handbook is provided through DOR's Business Education Outreach Program.

The Business Education Outreach Program provides taxpayer education and advice through speakers, presentations, and programs for Hoosier organizations, including professional associations, colleges, businesses, and civic groups.

[See more information](#) or [reach out by email](#).

DISCLAIMER

Every attempt is made by the department to provide information that is consistent with the appropriate statutes, rules, and court decisions at the time of publication. Any information provided by the department in this publication that is not consistent with the law, regulations or court decisions is not binding on either the taxpayer or the department. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

Table of Contents

Contact the Indiana Department of Revenue	4
Stay Informed	5
Individual Income Tax Updates	6
Additional Topics	8
Due Dates for Individual Income Tax Filers.....	10
Choosing the Proper Indiana Tax Form: Quick Reference.....	10
State Residency Examples.....	11
Additional State Residency Considerations.....	12
Nine Steps to Completing an Indiana Tax Return.....	14
Reminders.....	15
Payment Information.....	18
Additional Resources.....	19
District Office Contact Information.....	20
Appendix A: State Questionnaire	21
Appendix B: Sample Forms	23

Contact the Indiana Department of Revenue

The Indiana Department of Revenue (DOR) recognizes the crucial role volunteers serve in helping customers with tax filing obligations. Your vast experience, attention to accuracy and care for those in your community leads to fewer issues for our customers. We also appreciate that clients come to you with many questions, and you may need additional assistance or to contact us.

General Preparation Inquiries

Phone: 800-462-6320 or 317-232-2240, option 2

[Tax Professional Inquiries online](#)

Indiana Individual Electronic Filing Questions

Phone: 317-615-2550

[Email](#)

We ask that you do not share this information with the public so that we can serve you in the most efficient way possible.

Indiana Forms and Instruction Booklets

DOR is unable to provide tax practitioners and volunteers with printed forms and booklets.

[Volunteers are encouraged to go to our current year forms](#), where they can get all Indiana individual tax form and instructions at their convenience. [Forms and instruction booklets for the 2022 tax year](#) will be available on or after Dec. 1, 2022.

Stay Informed

Tax Bulletin



[Subscribe to Tax Bulletin](#), a monthly e-newsletter for tax practitioners and businesses.

Tax Library

Access Income and Sales Tax Information Bulletins, Departmental Notices, and more [by visiting DOR's Tax Library page](#).

Subscribe Today!

[DOR offers email subscriptions](#) for Tax Bulletin, website updates, e-newsletters, most of DOR's Tax Library sections, and the Tax Talk blog.

Individual Income Tax Updates

The following changes and updates may affect the filing of the 2022 Indiana individual income tax return:

Automatic Taxpayer Refund

On Aug. 5, 2022, Governor Eric Holcomb signed legislation authorizing an additional \$200 Automatic Taxpayer Refund (ATR) per qualifying individual and \$400 for those filing jointly. There is no special form to complete to receive this refund.

Eligibility requirements for the \$200 ATR are different from the \$125 ATR. If you were eligible for the \$125 Automatic Taxpayer Refund, you qualify for the \$200 ATR. However, some taxpayers who were not eligible for the initial \$125 ATR will qualify for the \$200 ATR.

To qualify for the \$200 ATR, the taxpayer must have received Social Security benefits in calendar year 2022 and must not be claimed as a dependent on a 2022 Indiana income tax return. These taxpayers must file a 2022 Indiana resident tax return to claim the \$200 ATR before Jan. 1, 2024. Instead of a direct payment, they will receive a \$200 tax credit toward any additional taxes owed or refund due. Please note that tax returns for 2022 will not be accepted until mid- to late-Jan. 2023. Additional information will be available in early 2023.

Eligible taxpayers who did not receive the first ATR by direct deposit will receive one refund check for both ATRs from the Auditor of State's Office. DOR will continue to issue ATRs by direct deposit whenever possible as individual tax returns are received and processed. DOR is unable to update banking information for taxpayers who changed bank accounts between refund periods.

[See more ATR information.](#)

Impact of Student Loan Relief on State Income Tax

As a result of legislation put into place in 2021 towards the start of the pandemic, Indiana decoupled from the federal exemption on taxing canceled student loan debt. While for federal purposes, student loan debt discharged under President Biden's recent forgiveness plan will not be counted toward a taxpayer's income, this income is taxable in Indiana. This means that Indiana will add the debt back into a taxpayer's income for purposes of paying state and local income taxes.

Certain student loan forgiveness and repayments remain exempt, including Public Service Loan Forgiveness and student loans forgiven for working in certain professions such as healthcare. Additionally, individuals who have student loans discharged due to death, total and permanent disability of the borrower or bankruptcy are exempt and not required to add back the amounts of student loans discharged for those reasons. Finally, student loans forgiven in cases where the borrower is insolvent are not taxable to the extent that the taxpayer is insolvent.

Individuals with qualifying student loan forgiveness must add back the amount of eligible student loans forgiven, using code 150, when filing their 2022 tax return. Practitioners are encouraged to remind impacted customers of [DOR's payment plan options](#) to avoid penalties and interest on potential bills if they cannot pay taxes owed by the April 18, 2023, deadline.

Adoption Exemption and Credit

As of Jan. 1, 2022, there is an additional \$3,000 exemption for children adopted by a taxpayer. In the case of a joint return, the child must be adopted by at least one of the taxpayers. The child must be a dependent and meet the age criteria that would otherwise apply to the \$1,500 additional child exemption wherein the child must be less than 19 years of age, or a full-time student who is less than 24 years of age. The adopted child must be reported on Schedule IN-DEP and new schedule IN-DEP-A. Additional information is [available in Income Tax Information Bulletin #117](#).

Also, Indiana's adoption credit has been raised. As of Jan. 1, 2022, the previous rate of 10% of the federal adoption credit or \$1,000 per eligible child, whichever is less—is now 20% or \$2,500 per eligible child, whichever is less. If a taxpayer has a federal credit carryforward from one year to the next, the lifetime cap per eligible child is \$2,500. The Indiana credit is also now refundable. This will now be reported on Schedule 5 or F as opposed to 6 or G. Additional information is [available in Income Tax Information Bulletin #111](#).

Additional Topics

Military Retirement and/or Survivor's Benefits Deduction Increased

For tax year 2022, 100% of the amount of the qualified military retirement income and/or survivor's benefits included in federal AGI is deductible. The income tax deduction for income from military retirement and/or survivor's benefits began increasing in Jan. 1, 2019, with the taxability of this income being phased out over four years.

Payment Plans

Individuals who have received a bill may be able to [set up a payment plan for a liability online](#). DOR payment plans require little to no down payment and allow customers up to 36 months to pay an outstanding tax obligation. Generally, the amount of tax due must be more than \$100 for individuals to establish a payment plan.

Amount Owed – Individual Income Tax	Maximum months
\$100 or less	full payment required
\$101 to \$1,000	up to 12 months
\$1,001 to \$5,000	up to 24 months
\$5,001 and above	up to 36 months

Indiana Add-Backs

Taxpayers must complete a federal tax return, Form 1040 or 1040-SR (plus Form 1040NR if filed by U.S. nonresident aliens), through the federal adjusted gross income (AGI) line before beginning to figure their Indiana individual income tax return. Although it is true that most of the expenses and deductions used to figure your federal taxes also are allowed on your Indiana tax return, in fact not all of them are. Some of these will have to be “added back.”

[See the instructions in the IT-40 Instruction Booklet](#)—which will be available on or after Dec. 1, 2022—for instructions regarding specific add-backs, and how they might impact a state tax filing.

Additional Tax Updates

See a [complete list of legislative changes for 2022](#). Get more information about all the recently passed legislation or to read the bills in their entirety [from the Indiana General Assembly](#).

On the Indiana General Assembly's website, do the following:

1. At the top of the page, click Laws and then select Indiana Code. Every title of the Indiana Code appears on this page.
2. Click the title you want to review.
3. Next, choose the Article you want to review. All the chapters in the article are listed on the left side of the page.
4. Click the chapter you want to review. All sections of the chapter will appear, including the section of the Indiana Code you want to examine.

To see the bill containing the specific language, do the following:

1. Click the Legislation link on the top of the Indiana General Assembly's webpage.
2. From there, click Bills* and scroll to the bill number you want.
3. When you find the bill, click Latest Version to pull up the Enrolled Act.
4. Open the PDF of the bill to find the relevant piece of legislation by looking for its Section number.

*Note: this page will be updated around mid-January 2023, showing information for the 2023 Legislative Session. To locate information for the 2022 Legislative Session, click the Current 2023 Session drop-down menu, and select Archive 2022 Session, then follow Steps 3 and 4 above.

Due Dates for Individual Income Tax Filers

Date	Form Type/Payment/Filing Activity
01/17/23	Farmer/fisherman 2/3rd rule: only one estimated payment due IT-40ES/ES-40: 4th estimated installment payment due
02/01/23	File 2022 IND return, pay all tax due, no 4th installment payment due
03/01/23	Farmer/fisherman 2/3rd rule: file 2022 return/pay all tax due by March 1, no estimated tax due
04/18/23	Filing due date for: 2022 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9 (extension of time to file) IT-40ES / ES-40: 1st estimated tax installment payment due
06/15/23	IT-40ES / ES-40: 2nd estimated tax installment payment due
09/15/23	IT-40ES / ES-40: 3rd estimated tax installment payment due
11/15/23	IND return filing due date if filing under extension (federal Form 4868; state Form IT-9; online)
01/16/24	IT-40ES / ES-40: 4th estimated tax installment payment due

[See a full list of deadlines.](#)

Choosing the Proper Indiana Tax Form: Quick Reference

IT-40: Full-year resident

SC-40: Indiana resident for more than six months who is age 65 or older by Dec. 31, 2022, with an income of less than \$2,500 (not including Social Security income). If married filing jointly and only one is age 65 or older, the income must be less than \$3,500. If married filing jointly and both are age 65 or older, the income must be less than \$5,000. If the taxpayer's income is between these amounts and \$10,000, file Form IT-40 instead and claim the tax credit for the elderly. The taxpayer cannot have been in prison for more than 180 days of the year. If the taxpayer's spouse (age 65 or older) died after Dec. 31, 2022, only the surviving spouse can claim a credit on his or her behalf.

Please check with your clients to ensure that they do not file both Form IT-40 and SC-40. Filing both can significantly delay the refund process.

IT-40PNR: Indiana resident for less than a full year or not at all and has any taxable income from Indiana; married filing jointly and one spouse is an Indiana resident while the other spouse is not (such as a military spouse).

IT-40RNR: Residents of Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin whose only Indiana-source income is from wages, tips, or salaries.

State Residency Examples

Full-Year Resident

Joe and Mary Byrd are retired and have lived in South Bend, Indiana, for 55 years. Because Mary cannot tolerate the cold, the Byrds have purchased a home in Florida. They live in Florida from November to March.

The Byrds are full-year residents of Indiana because they maintain their South Bend residence. Even though they own property in Florida, they have always intended to return to Indiana. The Byrds own their house in South Bend and are eligible to take the homeowner's property tax deduction on their Indiana property. Because the Byrds are full-year residents, all their income is subject to Indiana tax. Although they have no dependents, because of the deductions they will claim, the Byrds will file their Indiana taxes using Form IT-40.

Part-Year Resident

Martha Smith lived and worked in California for United Airlines from Jan. 1 until May 30 of the tax year. On June 1, she moved to Indiana, bought a home in Brownsburg, and started working for United Airlines in Indianapolis. She sold all her property in California and rented an apartment in Indiana until she found a house to buy.

Martha is a part-year resident of Indiana. She is eligible to claim the renter's deduction based on the amount of rent paid on her Brownsburg residence. The income she received after moving to Indiana is subject to Indiana adjusted gross income tax. Any California income received before moving to Indiana is subject to California tax laws, and she must contact California to determine what type of return she must file for that state. Martha will file her Indiana taxes using Form IT-40PNR.

Note: Even though Martha purchased an Indiana home, she will not pay any property taxes on the home until next year. She will be able to claim the Indiana homeowner's property tax deduction next year.

Full-Year Nonresident

Vincent Walls lived in Mount Vernon, Illinois, but worked in Evansville, Indiana, throughout 2022. The income that he earned while working in Indiana is subject to Indiana adjusted gross income tax and county tax. Vincent is a full-year Indiana nonresident and will file his Indiana taxes using Form IT-40PNR.

Reciprocal Nonresident

Bill Brown lives in Louisville, Kentucky. He works in Clarksville, Indiana, and his Indiana employer withholds Indiana state and county income tax. Because Bill has only wage income from Indiana sources, he should file Form IT-40RNR. Bill will then report his Indiana income on his Kentucky return and pay Kentucky income tax on that income. The reciprocal states are Kentucky, Michigan, Ohio, Pennsylvania, and Wisconsin. If Bill lived in any state other than Kentucky, Michigan, Ohio, Pennsylvania, or Wisconsin, he would be considered a full-year nonresident and would be treated just like the example under "Full-Year Nonresident."

Additional State Residency Considerations

Elderly Taxpayers

Elderly taxpayers have special exemptions, deductions, and credits they are allowed if they meet certain specifications. First, you should consider the taxpayer's age and income to choose which tax form to file. [See the quick reference](#) for help choosing the proper form.

Unified Tax Credit for the Elderly

If a taxpayer has reached the age of 65 on or before the end of the tax year and does not qualify to file Form SC-40, he or she still may be eligible for the Unified Tax Credit for the Elderly. See the IT-40 instruction booklet for more details.

Social Security Benefits

Elderly taxpayers who receive Social Security benefits may be required to report this income on their federal income tax returns. Indiana does not tax these benefits. Therefore, if the taxpayer's Social Security benefits were included in the federal adjusted gross income reported on Line 1 of Form IT-40, the same amount should be deducted on Schedule 2, Line 5.

Railroad Retirement Benefits

Taxpayers receiving railroad retirement benefits may be required to report this income on their federal income tax returns. Indiana does not tax these benefits if they are issued by the U.S. Railroad Retirement Board. If the benefits have been included on the federal Form 1040/1040-SR, Line 5b and/or Line 6b, the same amount should be deducted on Form IT-40, Schedule 2, Line 5 and/or Line 6.

Military Personnel

Military personnel serving outside the United States and Puerto Rico on the filing due date automatically receive an additional 60 days to file. Those serving in an area declared a combat zone on the due date have an additional 180 days after leaving the combat zone to file. See the instructions in the IT-40 booklet for more information about military personnel.

Example

Jeffery Hamilton entered the military when he was 18. At that time, he was living with his parents in Bluffton, Indiana. Jeffery completed his basic training in South Carolina and was stationed in Hawaii for three years.

Jeffery remains a legal resident of Indiana during this period of his military service because he was an Indiana resident at the time he enlisted. He must file Form IT-40 as a full-year resident of Indiana and report all his income on the Indiana tax return.

Note: Because Jeffery was stationed outside Indiana the entire year, he will not owe any county tax. He should enter "00" (out-of-state) in the county of residence and county where you worked boxes on Form IT-40.

Out-of-state College Students

Out-of-state college students generally maintain their legal residence in their home states, even though they might live in Indiana nine months of the year and pay rent for 12 months. If such a student earned any income while living in Indiana, he or she must file an IT-40PNR as a nonresident or the IT-40RNR if he or she is a resident of a reciprocal state. The reciprocal states are Kentucky, Ohio, Michigan, Pennsylvania, and Wisconsin.

Example

Susan Butler lived with her mother and father in Butte, Montana. She moved to Terre Haute, Indiana, to study at Indiana State University. She continued studying in Terre Haute for four years, going home during the summer and for school vacations. Susan worked in the ISU bookstore during her last two years of school. She is a nonresident of Indiana because she never established residency in Indiana. Susan will file her Indiana taxes using Form IT-40PNR and will include her Indiana-source income on Indiana's Schedule A, columns A **and** B.

Even though Susan is a full-year nonresident, she is considered a Vigo County resident for county tax purposes. She will owe Vigo County tax on her ISU bookstore income.

International College Students

Indiana residency depends on the student's federal residency status. A determination of resident or nonresident alien status and treaties with the student's foreign country must be considered. The green card test and the "substantial presence" test determine a resident alien's status. Most foreign students are in the United States on an F, a J, or an M visa. After all these considerations are considered, the federal adjusted gross income must be determined.

Foreign students who are nonresident aliens for federal purposes are not Indiana residents and should file Form IT-40PNR to report their Indiana income.

Example

Frederick Lantz is a nonresident alien student at Indiana University in Bloomington, Indiana. He worked as a teacher's aide during his junior and senior years at school and did not go home to Germany during his four years of study at IU. Fred plans to return to Germany after his studies are completed. He is a nonresident for Indiana tax purposes because he has never established a permanent residency in Indiana. Fred will file his Indiana taxes using Form IT-40PNR.

Note: Even though Fred is a full-year nonresident, he is considered a Monroe County resident for county tax purposes. He will owe Monroe County tax on any Indiana-source income.

A note about county residency

An individual may be subject to county tax in Indiana even though they are not a resident of Indiana (or of the United States, for that matter). The following criteria are used to determine Indiana county residency:

- where the individual maintains his or her home (if they have only one home);
- if that does not apply, then where the individual is registered to vote;
- if neither of the above applies, then where the individual registers their vehicle;
- if none of the above apply, then where the individual spends most of their time in Indiana during the tax year in question.

Nine Steps to Completing an Indiana Tax Return

1. Complete the federal return first.*
2. Determine state residency and filing status.
3. Choose the proper tax form.
4. Refer to the tax booklets and their indexes to complete the forms and schedules.
5. If filing by paper, enclose the state copies of the W-2 forms and 1099s, as well as any other form showing Indiana taxes withheld.
6. Have the taxpayer sign and date the tax return. For joint returns, both the taxpayer and the spouse must sign it.
7. Include the taxpayer's phone number. Without this information, DOR may have to send a letter instead of making a phone call, which can slow the taxpayer's refund.
8. If the taxpayer owes taxes, the quickest and easiest way to make a payment is electronically via [DOR's e-services portal, INTIME](#). If **not** paying electronically, be sure the taxpayer writes their Social Security number on the check or money order submitted to DOR.**
9. If filing by paper, the filing address may be found in the 2022 IT-40 instruction booklet.

*A taxpayer may be required to file an Indiana return even if a federal tax return is not required. An Indiana resident is required to file an Indiana individual income tax return if the taxpayer's gross income is more than the taxpayer's exemptions.

**Please see "[Payment Documentation Issues](#)."

Reminders

Keep It Confidential

You will be given personal information by the taxpayer who will trust you to keep this information confidential. Do not disclose any personal information or discuss the information in front of other taxpayers. If it is necessary to discuss a taxpayer's situation with another volunteer, please do not use the taxpayer's name or any identifying information.

Mail/Address Changes

Please reinforce to taxpayers that they should not ignore mail from DOR and need to open it immediately. Assure them that it could be something very simple, such as needing a copy of a W-2 or a schedule, or a letter asking to verify their identity. A prompt and complete response is necessary to continue processing the return.

Mail from DOR,* including identity confirmation letters, will not forward. Taxpayers can request a change of address for [their account on INTIME](#). Instructions [are also available](#).

*Note: Correspondence from DOR is now available in the taxpayer's INTIME account.

Certified Forms

Only use forms that were provided by DOR or tax preparation software that has been certified and approved by DOR. Also, make sure your software is updated regularly. Older versions do not contain the most current versions of the forms or county tax rates. Using unapproved forms or old forms will cause delays in processing and delay refunds. Find [Indiana individual income tax forms and schedules for 2022](#). See [a list of certified software developers](#).

Tax Software

Please note that any filing fee charged by software is separate from tax owed. Inform your clients that online tax filing services are not authorized DOR payment portals. Some customers believe that they are paying their taxes due to DOR when in fact they are paying the software or filing fee. Payments should be made directly to DOR. [See more payment information](#).

Federal Extensions

Make sure to indicate in the appropriate checkbox that the taxpayer has filed for a federal extension. No separate extension is necessary for the state return if the taxpayer indicates they have filed for a federal extension.

Do Not Use Commas

Enter dollar amounts without using commas (e.g., 1000 not 1,000).

Losses (or Negative Entries)

Report losses using a negative sign (e.g., -505, not <505> or (505)).

Round Dollar Amounts

Note that every line on which an amount can be entered has “.00” already filled in. This is to remind you that rounding is required when completing the tax return. When a dollar amount you have to enter ends in 0, 1, 2, 3 or 4, round the amount down to the nearest whole dollar. When it ends in 5, 6, 7, 8 or 9, round the amount up to the nearest whole dollar.

Enclosing Schedules, W-2s, etc.

For paper filings: You will find an enclosure sequence number in the upper-right corner of each schedule. Be sure to put your completed schedules in sequential order behind the IT-40 when assembling your tax return. Do not staple or paper clip enclosures. Do not enclose schedules on which no entry has been made unless the schedule includes completed information on the reverse side.

Include All Necessary Schedules

Please ensure that all necessary and required schedules are included when submitting paper returns. Any missing schedules will delay processing. This happens quite frequently.

Income Statements

Income statements (e.g., W-2, 1099s, certain IN K-1s with nonresident partners/shareholders, etc.) must be included with a paper return to claim Indiana credit for state and/or local withholding. Do not send W-2s with information on the front and back. Only send single-sided withholding statements.

Typos/Missing Digits

Double check the SSN on the return to make sure it is correct. Also, check direct deposit account numbers entered. Additionally, when filling out Form IN-529, please verify account numbers for contributions and make sure to enter complete numbers with no missing digits.

When Complete

Do not black out the 1D barcode found at the bottom of some forms. DOR uses that information to process those forms quickly and efficiently. All photocopies should be legible. Ensure all schedules match the form type being submitted (for example, Schedule CT-40PNR with a Form IT-40PNR).

Duplicate Filing

This usually occurs when a taxpayer files their return electronically and then sends DOR a paper copy “just to be safe,” or they send a copy of the return with their payment. After a duplicate filing is identified, a DOR employee must go into the tax processing system to mark the second return as “informational only.” This does not cause a problem for the taxpayer, but it does slow down processing of other returns and payments.

Payment Documentation Issues

Each year, tens of thousands of checks are submitted to DOR without the necessary identifying information. The majority of these are generated by third-party bill pay services which do not have a copy of the payment voucher needed (in addition to the check) for proper processing. Taxpayers are encouraged to use the appropriate electronic payment method through DOR. It is efficient and cost-effective and helps to reduce the likelihood of a payment being misapplied.

Taxpayers who electronically file a tax return and wish to pay by mail should not send a paper copy of the tax return along with their check. Please use the appropriate payment voucher and document the taxpayer(s) names, Social Security numbers and tax year on the check.

Use of non-DOR returns or coupons increases the likelihood of processing errors and misapplied payments. Examples include but are not limited to sending the cover sheet from Turbo Tax with a payment, handwritten notes with a check and vouchers missing the scan line. Do not use someone else's voucher with the original person's name marked out and written or typed over; the scanner reads the scan line and will use the original taxpayer's information, not what is written on the form or voucher.

Save and Make Copies

Taxpayers should have and keep a printed copy of their return and all relevant paperwork.

Accepted/Rejected Returns

Check online to ensure that e-filed returns were accepted and to avoid any extra delays. [Taxpayers can check the status of their refund online.](#)

Indiana Freefile

Multiple vendors offer state and federal tax preparation for free for qualified taxpayers.

INfreefile offers many advantages to both the state and Indiana taxpayers:

1. Multiple vendors allow taxpayers to file both federal and Indiana taxes together through one system.
2. These services are free to qualified Indiana taxpayers based on negotiated rules. Find [details on the vendors and the qualifications.](#)
3. Electronic filing of individual tax returns provides taxpayers with faster service, especially when refunds are due.
4. INfreefile supports EIC filing and makes it much quicker and easier than ever.
5. [See more Indiana Freefile information.](#)

Payment Information

Volunteers cannot take payment of tax owed by their clients.

[Payment plans are available for those who qualify.](#)

Online Payment Portal: [INTIME](#)

The best way to pay taxes owed is electronically. DOR's new e-services portal, the Indiana Taxpayer Information Management Engine (INTIME), enables individuals, businesses, and corporations to manage their taxes in one location, 24/7. As of July 2022, customers now can file and pay Alcohol Tax, Aviation Fuel, Gasoline Use, Motor Fuel, Other Tobacco Products, Peer to Peer Ride Share, Special Fuel and Transporter taxes.

Individual tax customers can also use INTIME to view refund status and make payments without logging in. By creating an INTIME logon, customers will have additional access and functionality such as viewing and responding to DOR correspondence, viewing payment history, setting up payment plans, making estimated payments and much more.

INTIME also provides increased access and functionality for tax preparers including:

- Access to view and manage multiple customers under one login
- Ability to file returns, make payments, and view file and pay history for clients
- Power of attorney (POA) request for authorization to act on behalf of clients
- Ability to view and respond to correspondence for clients

[See INTIME user guides.](#)

Estimated tax payments can be made online with an electronic bank payment (ACH/e-check) or Visa, MasterCard and Discover debit or credit cards by using INTIME. Fees apply to payments made with credit or debit cards; there is no fee for bank payments.

If you cannot pay the full amount due at the time you file, you may be eligible to set up a payment plan online using INTIME. After you get a tax bill, go INTIME, create a logon using the Letter ID on your tax bill and then set up a payment plan from the "All Actions" (tab) page menu.

Mailing Instructions

If your client owes and wishes to pay by mail, they can submit a check or money order. If your client does pay via check, be sure they include the proper payment form, the tax year the check is for and their Social Security number (SSN) or individual taxpayer identification number (ITIN). If the return is e-filed, do not include a copy of the tax return with payment.

Mailing instructions for individual income tax returns are determined by payment status:

Enclosing payment

Indiana Department of Revenue
P.O. Box 7224
Indianapolis, IN 46207-7224

All other returns

Indiana Department of Revenue
P.O. Box 40
Indianapolis, IN 46206-0040

Individual tax issues

Indiana Department of Revenue
P.O. Box 7207
Indianapolis, IN 46207-7207

Additional Resources

If you are a volunteer and have preparation questions, you may call 317-232-2240 and select option 2 or call 800-462-6320 and a tax analyst will be happy to assist you.

Volunteer Website

[See more volunteer tax preparer information.](#)

2022 Tax Year Forms and Schedules

[Forms and instructions will be available](#) on or after Dec. 1, 2022.

Latino Outreach

If you need to speak with a bilingual tax assistant at DOR's call center, you can call 317-232-2240 Monday – Friday, 8 a.m. to 4:30 p.m. (ET). Select option 1.

Contact Other States Revenue Agencies

If a client has income taxed by both Indiana and another state, you may have to file a tax return with the other state's revenue agency. Below is current contact information for neighboring revenue agencies.

Neighboring States



Illinois Department of Revenue

[Website](#)

Taxpayer Assistance: 800-732-8866

[Contact Information](#)



Kentucky Department of Revenue

[Website](#)

Taxpayer Assistance: 502-564-4581

[Contact Information](#)



Michigan Department of Treasury

[Website](#)

Taxpayer Assistance: 517-636-4486

[Contact Information](#)



Ohio Department of Taxation

[Website](#)

Taxpayer Assistance: 800-282-1780

[Contact Information](#)

District Office Contact Information

DOR's District Offices are generally open from 8 a.m. to 4:30 p.m. Monday through Friday. This information is subject to change. Check [the most up-to-date listings](#).

DOR encourages you to schedule an appointment when visiting one of our 12 district offices. [Find more information about in-person visit procedures and schedule an appointment](#).

Indianapolis (Central Office)

Indiana Government Center North,
100 N. Senate Ave., Room N105
Indianapolis, IN 46204
317-232-2240
317-232-1843 (fax)

Bloomington

1531 S. Curry Pike, Suite 400
Bloomington, IN 47403
812-339-1119
812-330-1804 (fax)

Clarksville

1200 Madison St., Suite E.
Clarksville, IN 47129
812-282-7729
812-282-0574 (fax)

Columbus

4465 Ray Boll Blvd.
Columbus, IN 47203
812-376-3049
812-372-7368 (fax)

Evansville

500 S. Green River Rd.
Goodwill Building, Suite 202
Evansville, IN 47715
812-479-9261
812-471-8189 (fax)

Fort Wayne

7230 Engle Rd., Suite 314
Fort Wayne, IN 46804
260-436-5663
260-434-1380 (fax)

Kokomo

124 W. Superior St.
Kokomo, IN 46901
765-457-0525
765-452-0559 (fax)

Lafayette

100 Executive Dr., Suite B
Lafayette, IN 47905
765-448-6626
765-448-2760 (fax)

Merrillville

1411 E. 85th Ave. Merrillville, IN 46410
219-769-4267
219-769-9363 (fax)

Muncie

3640 N. Briarwood Ln., Suite 5
Muncie, IN 47304
765-289-6196
765-286-7346 (fax)

South Bend

105 E. Jefferson Blvd., Suite 350
South Bend, IN 46601
574-291-8270
574-291-8658 (fax)

Terre Haute

30 N. 8th St., 3rd Floor
Terre Haute, IN 47807
812-235-6046
812-235-2352 (fax)

Appendix A: State Questionnaire: 2022 Indiana State Income Tax Return Electronic Filing Questionnaire

Residency Information

1. What Indiana County did you live in on Jan. 1, 2022? _____
2. What Indiana County did you work in on Jan. 1, 2022? _____
3. What Indiana County did your spouse live in on Jan. 1, 2022? _____
4. What Indiana County did your spouse work in on Jan. 1, 2022? _____

Indiana Deduction Information

5. Did you rent your home in 2022? Yes____ * No____
*If yes, answer the following questions:
 - How much rent did you pay per month? \$_____
 - How many months during 2022 did you pay rent? _____
 - Landlord's Name/Address (if different from tax return): _____

-
6. Did you own/are buying your Indiana home in 2022? Yes____ * No____
*If yes, answer the following question:
 - What was the amount of Indiana property tax paid in 2022? \$_____
 7. Did you make a repayment in 2022 of any income that was reported taxable in a previous year?
*If yes, answer the following question:
 - What was the amount of the 2022 repayment? \$_____

Miscellaneous Income Information

8. Did you receive military pay? Yes____ * No____
*If yes, answer the following question:
 - Were you receiving Active Duty (AD), Retirement (R) and/or Survivor's Benefits (SB) pay?
AD____ R____ SB____
9. Were you a member of a military reserve component or the Indiana National Guard?
Yes____ * No____
*If yes, answer the following questions:
 - Were you deployed or mobilized for full service during 2022? Yes____ No____
If yes, date mobilized _____
 - Was your Indiana National Guard unit federalized during 2022? Yes____ No____
If yes, date federalized _____

Refund Information

10. If you are getting a refund, would you like to have it Direct Deposited? Yes____ * No____

*If yes, will any of your refund go to an account outside the United States? Yes____ No____

Personal Representative for your 2022 Indiana Tax Return

(Person you are giving permission to DOR to speak to about your 2022 tax return.)

Name_____

Phone Number_____

Mailing Address:

Appendix B: Sample Forms



Form
IT-40
State Form 154
(R21 / 9-22)

2022

Indiana Full-Year Resident Individual Income Tax Return

Due April 18, 2023

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

from to:

Place "X" in box
if amending ☐

Your Social
Security Number

Spouse's Social
Security Number

☐ Place "X" in box if applying for ITIN

☐ Place "X" in box if applying for ITIN

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)

Place "X" in box if you are
married filing separately. ☐

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, 2022.

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 3.23% (.0323) (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 schedule) 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 12 (enclose schedule) _____	12		.00
13. Enter offset credits from Schedule 6, line 8 (enclose schedule) _____	13		.00
14. Add lines 12 and 13 _____ Indiana Credits	14		.00
15. Enter amount from line 11 _____ Indiana Taxes	15		.00
16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23)	16		.00
17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16	17		.00
18. Subtract line 17 from line 16 _____ Overpayment	18		.00
19. Amount from line 18 to be applied to your 2023 estimated tax account (see instructions).			
Enter your county code county tax to be applied _ \$	a		.00
Spouse's county code county tax to be applied _ \$	b		.00
Indiana adjusted gross income tax to be applied _____ \$	c		.00
Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) _____	19d		.00
20. Penalty for underpayment of estimated tax from Schedule IT-2210 or IT-2210A _____	20		.00
21. Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 ____ Your Refund	21		.00
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 any amount to this on line 20 (see instructions) _____	23		.00
24. Penalty if filed after due date (see instructions) _____	24		.00
25. Interest if filed after due date (see instructions) _____	25		.00
26. Amount Due: Add lines 23, 24 and 25 _____ Amount You Owe	26		.00

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.



Form
IT-40PNR
State Form 472
(R21 / 9-22)

Indiana Part-Year or Full-Year Nonresident Individual Income Tax Return

2022

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

from to:

Due April 18, 2023
Place "X" in box if amending ☐

Your Social Security Number

Spouse's Social Security Number

☐ Place "X" in box if applying for ITIN

☐ Place "X" in box if applying for ITIN

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)

Place "X" in box if you are married filing separately. ☐

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-40PNR) for the county where you lived and worked on Jan. 1, 2022.

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

Round all entries

- Complete Schedule A first. Enter here the amount from Section 3, line 36B, and enclose Schedule A **Indiana Income** 1 .00
- Enter amount from Schedule B, line 6, and enclose Schedule B **Indiana Add-Backs** 2 .00
- Add line 1 and line 2 3 .00
- Enter amount from Schedule C, line 12, and enclose Schedule C **Indiana Deductions** 4 .00
- Subtract line 4 from line 3 5 .00
- You must complete Schedule D. Enter amount from Schedule D, line 9, and enclose Schedule D **Indiana Exemptions** 6 .00
- Subtract line 6 from line 5 **Indiana Adjusted Gross Income** 7 .00
- State adjusted gross income tax: multiply line 7 by 3.23% (.0323) (if answer is less than zero, leave blank) 8 .00
- County tax. Enter county tax due from Schedule CT-40PNR (if answer is less than zero, leave blank) 9 .00
- Other taxes. Enter amount from Schedule E, line 5 (enclose sch.) 10 .00
- 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 F, line 12 (enclose schedule) _____	12		.00	
13. Enter offset credits from Schedule G, line 8 (enclose schedule) _____	13		.00	
14. Add lines 12 and 13 _____ Indiana Credits	14		.00	
15. Enter amount from line 11 _____ Indiana Taxes	15		.00	
16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23)	16		.00	
17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16	17		.00	
18. Subtract line 17 from line 16 _____ Overpayment	18		.00	
19. Amount from line 18 to be applied to your 2023 estimated tax account (see instructions).				
Enter your county code county tax to be applied __ \$	a		.00	
Spouse's county code county tax to be applied __ \$	b		.00	
Indiana adjusted gross income tax to be applied _____ \$	c		.00	
Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) _____	19d		.00	
20. Penalty for underpayment of estimated tax from Schedule IT-2210 or IT-2210A _____	20		.00	
21. Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions Your Refund	21		.00	
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) _____	23		.00	
24. Penalty if filed after due date (see instructions) _____	24		.00	
25. Interest if filed after due date (see instructions) _____	25		.00	
26. Amount Due: Add lines 23, 24 and 25 _____ Amount You Owe	26		.00	

Do not send cash. Please make your check or money order payable to:
Indiana Department of Revenue. See instructions if paying by credit card.

Sign and date this return after reading the Authorization statement on Schedule H. You must enclose Schedule H (both pages).

	Date		Date
Your Signature		Spouse's Signature	

- 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.

2022

Place "X" in box
if amending

Your Social Security Number Spouse's Social Security Number Check the 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)			Foreign country 2-character code
City	State	ZIP/Postal code	If any individual listed above died during 2022, enter date of death below (MMDD).

Enter the **2-digit code** numbers (see instructions) for the county and/or state where you lived and worked on Jan. 1, 2022.

Taxpayer's date of death

				2022
--	--	--	--	------

Yourself

State where you lived County where you worked

Spouse

State where you lived

County where you worked

Spouse's date of death

				2022
--	--	--	--	------

Your State of Residence: Check the appropriate box to indicate your state of residence for 2022.

☐ Kentucky ☐ Michigan ☐ Ohio ☐ Pennsylvania ☐ Wisconsin

Note: You must file Form IT-40PNR, Part-Year Resident or Nonresident Indiana Individual Income Tax Return, if you were a resident of a state other than those listed; had Indiana income other than wages, salaries, tips or commissions; or were a part-year resident of Indiana during 2022.

Important: You must file Form IT-40PNR if you have Indiana riverboat winnings.

Read Instructions First

Yours (A)

Spouse's (B)

1. Enter gross income from your Indiana employment	1A		00	1B		00
2. Allowable deductions: attach federal Schedule 1.....	2A		00	2B		00
3. Indiana adjusted gross income: line 1 minus line 2.....	3A		00	3B		00
4. County tax rate from chart (see instructions)	4A	.		4B	.	
5. County tax due: multiply line 3 x line 4	5A		00	5B		00
6. Total county tax due: add lines 5A and 5B	Total Tax			6		00
7. Indiana state tax withheld: See Instructions				7		00
8. Indiana county tax withheld: See Instructions				8		00
9. Add lines 7 and 8	Total Credits			9		00
10. Overpayment: if line 9 is more than line 6, subtract line 6 from line 9 and enter amount to be refunded to you	Your Refund			10		00
11. a. Routing Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> c. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					Direct Deposit (see instructions)	
b. Account Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>						
d. Place an "X" in the box if refund will go to an account outside the United States <input type="checkbox"/>						
12. Subtract line 9 from line 6 if line 6 is greater than line 9.....				12		00
13. Penalty if filed after the due date (see instructions)				13		00
14. Interest if filed after the due date (see instructions)				14		00
15. Total amount you owe: add lines 12, 13 and 14.....	Amount You Owe			15		00

Do not send cash. Please make your check or money order payable to:

Indiana Department of Revenue. See instructions if paying by credit card or electronic check.

Extension of time to file

Place "X" in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment.

☐

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.

☐**Authorization**

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.

Your Signature _____

Date _____

Daytime telephone number

Spouse's Signature _____

Date _____

Email address where we can reach you

I authorize the Department to discuss my return with my personal representative (see below).

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: _____

- 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.



Form
SC-40
State Form 44404
(R21 / 9-22)

Unified Tax Credit for the Elderly

Married Claimants Must File Jointly

2022

Due April 18, 2023

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)				
City or Town	State	ZIP/Postal code	Taxpayer's date of death	Spouse's date of death
			<div style="display: flex; justify-content: space-between;"> MMDD </div> <div style="display: flex; justify-content: space-between;"> </div>	<div style="display: flex; justify-content: space-between;"> MMDD </div> <div style="display: flex; justify-content: space-between;"> </div>

1. Check box if you were age 65 or older by Dec. 31, 2022 ☐ Check box if spouse was age 65 or older by Dec. 31, 2022 ☐
2. Were you a resident of Indiana for six months or more during 2022? ☐ Yes ☐ No
3. Was your spouse a resident of Indiana for six months or more during 2022? ☐ 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. Your 2022 Additional Automatic Taxpayer Refund (See instructions)	G	00

H. **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 _____

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 _____

Spouse's Signature _____ Date _____

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

☐ PTIN

Address _____

City _____

State _____ ZIP Code _____

Important Information

- The filing due date for this form is April 18, 2023.
- 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, 2022;
- 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 2022; and
- You and/or your spouse must not have been in prison 180 days or more during 2022.

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.

2022 Additional Automatic Taxpayer Refund

For the 2022 Additional Automatic Taxpayer Refund, you may claim a refund if:

- You were not eligible for the \$125 Automatic Taxpayer Refund paid in 2022.
- You were not claimed as a dependent of another taxpayer for 2022.
- You received Social Security benefits in 2022.
- You file this form before January 1, 2024.

If you or your spouse are claiming this credit and received Social Security benefits in 2022 other than Supplemental Security Income (SSI), you must include a copy of Form SSA-1099 for 2022 for that person to claim this credit. If you and/or your spouse are receiving only SSI, include a statement of benefit eligibility for SSI instead of the SSA-1099. If this credit is being claimed for both you and your spouse, you must include the required information for both you and your spouse.

A married individual may file this form to claim this credit on behalf of an individual even if the individual is not eligible for the Unified Credit for the Elderly, provided that the individual is eligible for this credit and this form could have been filed otherwise to claim the Unified Credit for the Elderly for one of the spouses. Enter \$200 if one filer is eligible or \$400 if you are married filing jointly and both spouses meet the requirements above.

If you have not received your refund within 12 weeks of filing, check the status of your refund online at www.in.gov/dor/online-services/check-the-status-of-your-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 18, 2023

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	
If Line E is:	Your Refund Amount is:	If Line E is:	Your Refund Amount is:	If Line E is:	Your Refund Amount is:
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

Department of Revenue Pyramid of Excellence

DOR's Pyramid of Excellence includes the agency's mission, vision, and purpose, all of which were engineered to capture the culture and brand DOR is building upon. This symbol is the compass for the organization.

