Instruction for filing Indiana Part or Full-Year Nonresident Individual Income Tax Return

**Important:** When filing, you must include *Schedules A, D & E, H (both pages)*, and probably CT-40PNR, *along with Form IT-40PNR*. You must include *Schedules B (add-backs), C (deductions), F (credits, such as Indiana withholding), G (offset credits)* and IN-DEP (additional dependent information) if you have entries on those schedules.

NOTE: this instruction is based on: a single, international student with a part-time job on campus. Wages, tips, other compensation is $3483.63, state income tax $93.61 and local income tax of $15.19. (This is only a basic example-which fits majority of students). Your tax return may vary with your situation.

If you have more questions, please feel free to ask Office of International Education:

Email: iss@ipfw.edu

Phone: 260-481-6034

PLEASE USE INK FOR FILING.
Instructions on filling Schedule A

Section 1: Income or Loss Page 1 of 2

Please have your W-2 form ready.

*Print your FULL name and Social Security Number on first line of this page.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Column A Income from Federal Return</th>
<th>Column B Income Taxed by Indiana</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Your wages, salaries, tips, commissions, etc</td>
<td>1A 3484</td>
<td>1B 3484</td>
</tr>
<tr>
<td>2</td>
<td>Soothe's wages, salaries, tips, commissions, etc</td>
<td>2A 0</td>
<td>2B 0</td>
</tr>
<tr>
<td>3</td>
<td>Taxable interest income</td>
<td>3A 0</td>
<td>3B 0</td>
</tr>
<tr>
<td>4</td>
<td>Dividend income</td>
<td>4A 0</td>
<td>4B 0</td>
</tr>
<tr>
<td>5</td>
<td>Taxable refunds, credits, or offsets of state and local taxes from your federal return</td>
<td>5A 0</td>
<td>5B 0</td>
</tr>
<tr>
<td>6</td>
<td>Alimony received</td>
<td>6A 0</td>
<td>6B 0</td>
</tr>
<tr>
<td>7</td>
<td>Business income or loss from federal Schedule C or C-EZ</td>
<td>7A 0</td>
<td>7B 0</td>
</tr>
<tr>
<td>8</td>
<td>Capital gain or loss from sale or exchange of property from your federal return</td>
<td>8A 0</td>
<td>8B 0</td>
</tr>
<tr>
<td>9</td>
<td>Other gains or (losses) from Form 4797</td>
<td>9A 0</td>
<td>9B 0</td>
</tr>
<tr>
<td>10</td>
<td>Total IRA distribution</td>
<td>10A 0</td>
<td>10B 0</td>
</tr>
<tr>
<td>11</td>
<td>Total pensions and annuities</td>
<td>11A 0</td>
<td>11B 0</td>
</tr>
<tr>
<td>12</td>
<td>Net rent or royalty income or loss reported on federal Schedule E</td>
<td>12A 0</td>
<td>12B 0</td>
</tr>
<tr>
<td>13</td>
<td>Income or loss from partnerships</td>
<td>13A 0</td>
<td>13B 0</td>
</tr>
<tr>
<td>14</td>
<td>Income or loss from trusts and estates</td>
<td>14A 0</td>
<td>14B 0</td>
</tr>
<tr>
<td>15</td>
<td>Income or loss from S corporations</td>
<td>15A 0</td>
<td>15B 0</td>
</tr>
<tr>
<td>16</td>
<td>Farm income or loss from federal Schedule F</td>
<td>16A 0</td>
<td>16B 0</td>
</tr>
<tr>
<td>17</td>
<td>Unemployment compensation</td>
<td>17A 0</td>
<td>17B 0</td>
</tr>
<tr>
<td>18</td>
<td>Taxable Social Security benefits</td>
<td>18A 0</td>
<td>18B 0</td>
</tr>
<tr>
<td>19</td>
<td>Indiana apportioned income from Schedule IT-40PNRA</td>
<td>19A 0</td>
<td>19B 0</td>
</tr>
<tr>
<td>20</td>
<td>Other income reported on your federal return</td>
<td>20A 0</td>
<td>20B 0</td>
</tr>
<tr>
<td></td>
<td>List source(s). (Do not include federal net operating loss in Column B. See instructions on page 15.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

21. Subtotal: add lines 1 through 20. 21A 3484 21B 3484
1. Your wages, salaries, tips, commissions—enter amount shown on your W-2 (#1-wages, tips, and other compensation) to 1A and 1B. Round up the amount.
2. Enter ONLY if you are filing the return with your spouse. (For majority of students, please enter 0 into 2A and 2B)
3. Enter ONLY if you receive any interest during the year of 2013 (except interest from state or local bond-municipal bond). Otherwise please enter 0 into both 3A and 3B.
4. Enter ONLY if you receive any dividend. Otherwise please enter 0 into both 4A and 4B.
5. Check your form 1040NR line 4 and enter the amount to both 5A and 5B. For majority of students, please enter 0 into 5A and 5B.
6. Enter ONLY if you receive alimony from your divorced spouse. For majority of students, please enter 0 into 6A and 6B.
7. For majority of students, please enter 0 into 7A and 7B
8. For majority of students, please enter 0 into 8A and 8B
9. For majority of students, please enter 0 into 9A and 9B
10. For majority of students, please enter 0 into 10A and 10B
11. For majority of students, please enter 0 into 11A and 11B
12. For majority of students, please enter 0 into 12A and 12B
13. For majority of students, please enter 0 into 13A and 13B
14. For majority of students, please enter 0 into 14A and 14B
15. For majority of students, please enter 0 into 15A and 15B
16. For majority of students, please enter 0 into 16A and 16B
17. For majority of students, please enter 0 into 17A and 17B
18. For majority of students, please enter 0 into 18A and 18B
19. For majority of students, please enter 0 into 19A and 19B
20. For majority of students, please enter 0 into 20A and 20B
21. Add up lines 1 through 20. Enter the total amount to 21A and 21B.
### Schedule A-Section 2: Adjustments to Income Page 2 of 2

#### Proration Section

21C. Note: Nonresident military personnel see special instructions on page 15. Enter _____ and complete worksheet.  

#### Section 2: Adjustments to Income

Note: Enter in Column A only those deductions claimed on your 2013 federal income tax return, Form 1040, 1040A or 1040EZ. Round all entries.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Column A Federal Adjustments</th>
<th>Column B Indiana Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Educator expenses (see instructions)</td>
<td>22A 0 0.00</td>
<td>22B 0 0.00</td>
</tr>
<tr>
<td>23</td>
<td>Certain business expenses of reservists, performing artists, etc.</td>
<td>23A 0 0.00</td>
<td>23B 0 0.00</td>
</tr>
<tr>
<td>24</td>
<td>Health savings account deduction</td>
<td>24A 0 0.00</td>
<td>24B 0 0.00</td>
</tr>
<tr>
<td>25</td>
<td>Moving expenses (see instructions on page 16)</td>
<td>25A 0 0.00</td>
<td>25B 0 0.00</td>
</tr>
<tr>
<td>26</td>
<td>Deductible part of self-employment tax</td>
<td>26A 0 0.00</td>
<td>26B 0 0.00</td>
</tr>
<tr>
<td>27</td>
<td>Self-employed, SEP, SIMPLE, and qualified plans</td>
<td>27A 0 0.00</td>
<td>27B 0 0.00</td>
</tr>
<tr>
<td>28</td>
<td>Self-employed health insurance deduction</td>
<td>28A 0 0.00</td>
<td>28B 0 0.00</td>
</tr>
<tr>
<td>29</td>
<td>Penalty on early withdrawal of savings</td>
<td>29A 0 0.00</td>
<td>29B 0 0.00</td>
</tr>
<tr>
<td>30</td>
<td>Alimony paid</td>
<td>30A 0 0.00</td>
<td>30B 0 0.00</td>
</tr>
<tr>
<td>31</td>
<td>IRA deduction</td>
<td>31A 0 0.00</td>
<td>31B 0 0.00</td>
</tr>
<tr>
<td>32</td>
<td>Student loan interest deduction (see instructions)</td>
<td>32A 0 0.00</td>
<td>32B 0 0.00</td>
</tr>
<tr>
<td>33</td>
<td>Tuition and fees deduction (see instructions)</td>
<td>33A 0 0.00</td>
<td>33B 0 0.00</td>
</tr>
<tr>
<td>34</td>
<td>Domestic production activities deduction</td>
<td>34A 0 0.00</td>
<td>34B 0 0.00</td>
</tr>
<tr>
<td>35</td>
<td>Other (see instructions)</td>
<td>35A 0 0.00</td>
<td>35B 0 0.00</td>
</tr>
</tbody>
</table>

#### Section 3: Totals

37. Subtract line 36 from line 21 of Section 1. Carry amount from line 37B to Form IT-40PNR, line 1.  

21C. Enter ONLY if you were nonresident military personnel. **Otherwise please enter 0 into 21C.**

21D. See instruction provided on line 21D. **For majority of students, your 21D should be 1.00.**

**Lines 22-35. For majority of students, please enter 0 into A and B on each line.**

36. Add lines 22 through 35. **For majority of students, your 36A and 36B should all be 0.**
### Instructions on filling Schedule C

**Schedule C: Deductions**

*Print your FULL name and Social Security Number on first line of this page.*

<table>
<thead>
<tr>
<th>Name(s) shown on Form IT-40PNR</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name</strong></td>
<td>300 11 111</td>
</tr>
</tbody>
</table>

#### 1. Renter’s deduction
- **Indiana address where rented if different from the one on the front page (enter below):**
  
- **Landlord’s name and address (enter below):**
  - **Canterbury Green**
  - **Amount of rent paid:** $7548
  - **Number of months rented:** 12

#### 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:**

#### 3. State tax refund reported on federal return

#### 4. Interest on U.S. government obligations

#### 5. Taxable Social Security benefits

#### 6. Taxable railroad retirement benefits

#### 7. Military service deduction: $5,000 maximum for qualifying person

#### 8. Non-Indiana locality earnings deduction: $2,000 maximum per qualifying person

#### 9. Insulation deduction: $1,000 maximum

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

#### 11. Other Deductions: See instructions (attach additional sheets if necessary)
- a. Enter deduction name
- b. Enter deduction name
- c. Enter deduction name

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

| Total Deductions | 12 | 3000 |
1. Enter **ONLY** if you are **NOT** living in IPFW Student Housing. That is, you **CANNOT get deduction** from what you have paid for IPFW Student Housing. 

   **Otherwise, please enter your address if different from the one on the front page of IT-40PNR and landlord’s name and address.** (Example: Canterbury Green would be your landlord’s name if you live in Canterbury Green apartment)

   Enter TOTAL amount of rent paid during 2013 (monthly rental fee x 12 months or as many months as you live)

   Enter Number of months rented (Example: 12 months)

   **If your total amount of rent paid is less than $3,000, please enter your total amount of rent paid in line 1.**

   **If you total amount of rent paid is greater than $3,000, please enter $3,000 in line 1.**

2. For majority of students, please enter 0 into line 2.

3. For majority of students, please enter 0 into line 3.

   **Lines 4-11, for majority of students, please enter 0.**

12. Add lines 1 through 11. Enter total here and on line 4 of Form IT-40PNR. (Example, if your line 1 on Schedule C is $3,000. Your line 12 on Schedule C should be $3,000.)
Instructions on filling Schedule D&E

Schedule D: Exemptions

*Print your FULL name and Social Security Number on first line of this page.

1. Enter 1 in the box in front of x$1000 if you are single and filing for yourself. Enter 1000 into line 1.
2. Enter ONLY if you are taking care of someone. However, for majority of students, enter 0 in line 2.
3. Place “X” in box(es) below if, by December 31, 2013
   You were age 65 or older  [ ] and/or blind  [ ]
   Spouse was 65 or older  [ ] and/or blind  [ ]
   Total number of boxes with Xs [ ] x $1000
4. If age 65 or older, enter amount from Schedule A, line 37A $ [ ]
   If this amount is less than $40,000, place “X” in box(es) below if:
   You were age 65 or older  [ ]
   Spouse was 65 or older  [ ]
   Total number of boxes with Xs [ ] x $500
5. Add lines 1, 2, 3 and 4
6. Enter the number from Schedule A, Proration Section, line 21D [ ]
7. Multiply line 5 by line 6. Enter here and on Form IT-40PNR, line 6 [ ] Total Exemptions [ ]

1. Enter 1 in the box in front of x$1000 if you are single and filing for yourself. Enter 1000 into line 1.
2. Enter ONLY if you are taking care of someone. However, for majority of students, enter 0 in line 2.
3. Lines 3-4, for majority of students, please enter 0.
4. Add lines 1, 2, 3 and 4. For majority of students, your line 5 should be 1000.
5. Enter the number from Schedule A, Proration Section, line 21D (mostly, 1). For majority of students, please enter 1 in line 6.
6. Multiply line 5 by line 6. For majority of students, your line 7 should be 1000. Also enter this amount of Form IT-40PNR, line 6.
Schedule E: Other Taxes

Lines 1-3, *for majority of students, please enter 0.*

Line 4. Add lines 1 through 3. *For majority of students, please enter 0 as your total other taxes.*

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Use tax on out-of-state purchases from line 4 of Sales/Use Tax Worksheet</td>
<td>0.00</td>
</tr>
<tr>
<td>2</td>
<td>Household employment taxes. Enclose Schedule IN-H</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Recapture of Indiana’s CollegeChoice 529 credit. Enclose Schedule IN-529R</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>Add lines 1 through 3. Enter here and on Form IT-40PNI, line 10.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Other Taxes</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Instructions on filling Schedule F

Schedule F: Credits

*Print your FULL name and Social Security Number on first line of this page.

<table>
<thead>
<tr>
<th>Schedule F</th>
<th>Schedule F: Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form IT-40PNR, State Form 54033 (R4 / S-13)</td>
<td>Instructions begin on page 31</td>
</tr>
<tr>
<td><strong>Name(s) shown on Form IT-40PNR</strong></td>
<td><strong>Your Social Security Number</strong></td>
</tr>
<tr>
<td></td>
<td><strong>300</strong> <strong>111</strong> <strong>111</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Indiana state tax withheld: enclose W-2s, 1099s, WH-18s showing state tax withholding amounts</td>
<td>94.00</td>
</tr>
<tr>
<td>2.</td>
<td>Indiana county tax withheld: enclose W-2s, 1099s, WH-18s showing county tax withholding amounts</td>
<td>15.00</td>
</tr>
<tr>
<td>3.</td>
<td>Estimated tax paid for 2013: include any extension payment made with Form IT-9</td>
<td>0.00</td>
</tr>
<tr>
<td>4.</td>
<td>Unified tax credit for the elderly</td>
<td>0.00</td>
</tr>
<tr>
<td>5.</td>
<td>Earned Income credit: see instructions on page 31</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Enter earned income credit from Schedule IN-EIC, line A-3: 0.00

Enter number from Schedule A, Proration Section, line 21D: 0.00

Multiply Box A by Box B, enter total here: 0.00

6. Lake County residential income tax credit | 0.00 |

7. Economic development for a growing economy credit. Enter amount from Schedule IN-EDGE, line 19 (enclose schedule) | 0.00 |

8. Economic development for a growing economy retention credit. Enter amount from Schedule IN-EDGE-R, line 19 (enclose schedule) | 0.00 |

9. Add lines 1 through 8. Enter total here and on Form IT-40PNR, line 12: 109.00

Total Credits | 109.00 |

1. Enter the amount shown on your W-2 (#17 state income tax) into line 1.

2. Enter the amount shown on your W-2 (#19 local income tax) into line 2.

Lines 3-8, please enter 0 if those do not apply to you.

Enter 1 shown on Schedule A, line 21 D. (for majority of students) on Box B.

9. Add lines 1 through 8. Enter total to line 9 and on Form IT-40PNR, line 12.
Instructions on filling Schedule H

Schedule H: Residency Information

*Print your FULL name and Social Security Number on first line of this page.

Please read the specific instruction on Schedule H. The instruction is pretty straight forward.

<table>
<thead>
<tr>
<th>Name(s) shown on Form IT-40PNR</th>
<th>Your Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>300 11 111</td>
</tr>
</tbody>
</table>

**Section 1: Residency Information**

List all states and dates of your (and your spouse’s, if filing jointly) residency during 2013. Enter 2-letter state name (e.g. "IL" for Illinois) or the letters "OC" if you were a resident of a foreign country. Instructions begin on page 52.

<table>
<thead>
<tr>
<th>Example State of Residence</th>
<th>Date From (MM/DD)</th>
<th>Date To (MM/DD)</th>
<th>Did you file a tax return with the state/country? Place &quot;X&quot; in appropriate box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>IL</td>
<td>01 01 2013</td>
<td>06 01 2013</td>
<td>X</td>
</tr>
<tr>
<td>IN</td>
<td>06 02 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
</tbody>
</table>

**Your information**

<table>
<thead>
<tr>
<th>(a) State of Residence</th>
<th>(b) Date From (MM/DD)</th>
<th>(c) Date To (MM/DD)</th>
<th>Did you file a tax return with the state/country? Place &quot;X&quot; in appropriate box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A IN</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
<tr>
<td>1B</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
<tr>
<td>1C</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
<tr>
<td>1D</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
</tbody>
</table>

**Spouse’s information if married filing jointly**

<table>
<thead>
<tr>
<th>(a) State of Residence</th>
<th>(b) Date From (MM/DD)</th>
<th>(c) Date To (MM/DD)</th>
<th>Did you file a tax return with the state/country? Place &quot;X&quot; in appropriate box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2A</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
<tr>
<td>2B</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
<tr>
<td>2C</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
<tr>
<td>2D</td>
<td>01 01 2013</td>
<td>12 31 2013</td>
<td>X</td>
</tr>
</tbody>
</table>

Turn over to complete Section 2
Schedule H: Additional Required Information

Section 2: Additional Information

1. Federal filing information
   Are you filing a federal income tax return for 2013? Place "X" in appropriate box. Yes No

2. Extension of time to file
   a. Place "X" in box if you have filed a federal extension of time to file, Form 4868.
   b. Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or online via ePay.

3. 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.

4. Date of death
   If any individual listed at the top of the IT-40PNR died during 2013, enter date of death (MMDD).
   Taxpayer’s date of death 2013
   Spouse’s date of death 2013

Authorization
   Sign Form IT-40PNR 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 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 give permission to the Department to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

5. Your daytime telephone number 260-111-1111 Your email address nisi@nasbuas.com

I authorize the Department to discuss my return with my personal representative (see page 52).
   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

February 27, 2014
Instructions on filling FORM IT40-PNR

Page 1

*Enter your basic information on the top of the page 1 of FORM IT-40PNR.

School corporation number is 0235 (apply to all students who are currently enroll in IPFW)

Allen County code is 02. (If you need other county’s code, please go to Schedule CT-40PNR)
1. Enter the amount from Schedule A, line 37B into line 1.
2. For majority of students, you do not have any Add-Backs amount, please enter 0 in line 2. Otherwise, please enter the amount shown in your Schedule B, and attach schedule B along with other forms when filing.
3. Add line 1 and line 2. Enter total in line 3.
4. Enter the amount from Schedule C, line 12 into line 4.
5. Take line 3 minus line 4, and enter the result to line 5.
6. Enter the amount from Schedule D, line 7. For majority of students, your exemption is $1000 (per person).
7. Take line 5 minus line 6, and enter the result to line 7. (The result could be positive or negative, it depends on your income)
8. If line 7 is less than 0, please leave line 8 blank. If line 7 is above 0, please take that number from line 7 multiple by 3.4% and enter the result into line 8.
9. For majority of students, please enter 0 in line 9.
10. For majority of students, please enter 0 in line 10.
11. Add lines 8,9,10. Enter total amount in line 11 and line 15.
12. Enter credits from Schedule F, line 9 in line 12.

13. For majority of students, please enter 0 in line 13.


15. Enter amount from line 11.

16. If the amount in line 14 >= the amount in line 15, take line 14 minus line 15, and enter the result in line 16. If the amount in the line 14 < the amount in line 15, then skip line 16 and start from line 23.

17. If you are willing to donate your refund to charity, please enter the amount here. If not, please enter 0.
18. Take line 16 minus line 17.
19. For majority of students, please enter 0 in line 19.
20. For majority of students, please enter 0 in line 20.
21. Line 18 minus lines 19d and 20. This is your refund.
22. Please enter your bank information where you want to deposit your refund to.
23. For majority of students, please enter 0 in line 23.
24. For majority of students, please enter 0 in line 24.
25. For majority of students, please enter 0 in line 25.
26. For majority of students, please enter 0 in line 26.

Please check your FORM IT40-PNR one more time and other Schedules attached.

Please sign at the bottom of FORM IT40-PNR with date.