

Name(s) shown on Form IT-40PNR

Your Social Security Number

Section 1: Income or (Loss) Enter in Column A the same income or loss you reported on your 2023 federal income tax return, Form 1040, Form 1040-SR, and Form 1040 Schedule 1 (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). Round all entries.

	Column A Income from Federal Return		Column B Income Taxed by Indiana	
1. Your wages, salaries, tips, commissions, etc _____	1A	<input type="text"/> .00	1B	<input type="text"/> .00
2. Spouse's wages, salaries, tips, commissions, etc _____	2A	<input type="text"/> .00	2B	<input type="text"/> .00
3. Taxable interest income _____	3A	<input type="text"/> .00	3B	<input type="text"/> .00
4. Dividend income _____	4A	<input type="text"/> .00	4B	<input type="text"/> .00
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return _____	5A	<input type="text"/> .00	5B	<input type="text"/> .00
6. Alimony received _____	6A	<input type="text"/> .00	6B	<input type="text"/> .00
7. Business income or loss from federal Schedule C _____	7A	<input type="text"/> .00	7B	<input type="text"/> .00
8. Capital gain or loss from sale or exchange of property from your federal return _____	8A	<input type="text"/> .00	8B	<input type="text"/> .00
9. Other gains or (losses) from Form 4797 _____	9A	<input type="text"/> .00	9B	<input type="text"/> .00
10. Taxable IRA distribution _____	10A	<input type="text"/> .00	10B	<input type="text"/> .00
11. Taxable pensions and annuities _____	11A	<input type="text"/> .00	11B	<input type="text"/> .00
12. Net rent or royalty income or loss reported on federal Schedule E _____	12A	<input type="text"/> .00	12B	<input type="text"/> .00
13. Income or loss from partnerships _____	13A	<input type="text"/> .00	13B	<input type="text"/> .00
14. Income or loss from trusts and estates _____	14A	<input type="text"/> .00	14B	<input type="text"/> .00
15. Income or loss from S corporations _____	15A	<input type="text"/> .00	15B	<input type="text"/> .00
16. Farm income or loss from federal Schedule F _____	16A	<input type="text"/> .00	16B	<input type="text"/> .00
17. Unemployment compensation _____	17A	<input type="text"/> .00	17B	<input type="text"/> .00
18. Taxable Social Security benefits _____	18A	<input type="text"/> .00	18B	<input type="text"/> .00
19. Indiana apportioned income from Schedule IT-40PNRA _____			19B	<input type="text"/> .00
20. Other income reported on your federal return _____	20A	<input type="text"/> .00	20B	<input type="text"/> .00
List source(s). (Do not include federal net operating loss in Column B. See instructions.)				
<input type="text"/>				
21. Subtotal: add lines 1 through 20 _____	21A	<input type="text"/> .00	21B	<input type="text"/> .00

Schedule A Proration;
Section 2: Adjustments to Income

2023

Proration Section See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet _____ 21C .00

21D. For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example: $\$3,100 \div \$8,000 = .3875$, which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8 _____ 21D .

Section 2: Adjustments to Income Note: Enter in Column A only those deductions claimed on your 2023 federal income tax return, Form 1040, Form 1040-SR, and Form 1040, Schedule 1, Part II. Round all entries.

	Column A Federal Adjustments		Column B Indiana Adjustments	
22. Educator expenses (see instructions) _____	22A	<input type="text"/> .00	22B	<input type="text"/> .00
23. Certain business expenses of reservists, performing artists, etc _____	23A	<input type="text"/> .00	23B	<input type="text"/> .00
24. Health savings account deduction _____	24A	<input type="text"/> .00	24B	<input type="text"/> .00
25. Moving expenses (see instructions) _____	25A	<input type="text"/> .00	25B	<input type="text"/> .00
26. Deductible part of self-employment tax _____	26A	<input type="text"/> .00	26B	<input type="text"/> .00
27. Self-employed, SEP, SIMPLE, and qualified plans _____	27A	<input type="text"/> .00	27B	<input type="text"/> .00
28. Self-employed health insurance deduction _____	28A	<input type="text"/> .00	28B	<input type="text"/> .00
29. Penalty on early withdrawal of savings _____	29A	<input type="text"/> .00	29B	<input type="text"/> .00
30. Alimony paid _____	30A	<input type="text"/> .00	30B	<input type="text"/> .00
31. IRA deduction _____	31A	<input type="text"/> .00	31B	<input type="text"/> .00
32. Student loan interest deduction (see instructions) _____	32A	<input type="text"/> .00	32B	<input type="text"/> .00
33. Reserved for future use _____	33A	<input type="text"/> .00	33B	<input type="text"/> .00
34. Other (see instructions) <input type="text"/>	34A	<input type="text"/> .00	34B	<input type="text"/> .00
35. Add lines 22 through 34 _____	35A	<input type="text"/> .00	35B	<input type="text"/> .00

Section 3: Totals

36. Subtract line 35 from line 21 of Section 1. Carry amount from line 36B to Form IT-40PNR, line 1 _____ 36A .00 36B .00