



# Volunteer Handbook

for the 2025 filing year



Last revised: December 2025

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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.

For more information visit DOR’s [Business Education Outreach Program page](#) or email [bizoutreach@dor.in.gov](mailto:bizoutreach@dor.in.gov).

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## 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.

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# 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 to contact us or require additional assistance.

## General Preparation Inquiries

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

Online: [intime.dor.in.gov](http://intime.dor.in.gov)

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 visit DOR's [Tax Forms page](#), to find Indiana individual tax forms and instructions.

## Stay Informed

DOR offers several resources to learn more and stay up to date, including:

- Subscribe to DOR's monthly e-newsletter for tax practitioners and businesses, the [Tax Bulletin](#)
- Access Information Bulletins relating to income and sales tax, Departmental Notices and other useful resources through DOR's [Tax Library](#).

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### 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. To receive these updates, visit [public.govdelivery.com/accounts/INDOR/subscribers/new](http://public.govdelivery.com/accounts/INDOR/subscribers/new) and follow the registration steps.

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# Individual Income Tax Updates

## **Form SC-40 Virtual Filing Available**

Beginning 2025, taxpayers who qualify for the Unified Tax Credit for the Elderly may now file Form SC-40 in one of two ways:

- Complete a physical copy of Form SC-40 and submit it by mail.
- Fill out Form SC-40 online through INTIME at [intime.dor.in.gov](https://intime.dor.in.gov).

Electronic filing functionality allows DOR to process these tax returns faster. Eligible taxpayers who have filed Form SC-40 in past years will be sent a letter in the mail along with their SC-40 which explains how e-filing works and includes a letter ID which they can use to access and file the digital form on INTIME or create an INTIME account before filing out the form. Additional instructions on filing Form SC-40 on INTIME can be found on page 4 of the [INTIME for Individual Income Tax Customers User Guide](#).

## **Tax Amnesty**

House Enrolled Act 1001 requires DOR to conduct an eight-week tax amnesty program ending prior to January 1, 2027. This program will allow qualified taxpayers to become compliant and pay outstanding liabilities free of any penalties and interest that have accumulated on those liabilities.

Taxpayers are eligible to participate if they have an unpaid tax liability for a listed tax that was due and payable for a tax period ending before January 1, 2023. A taxpayer is not eligible for the amnesty program if they participated in any previous amnesty program under this statute. This program will take place in the second half of 2026, and the exact timeframe, along with other details, will be announced in the coming months. To learn more as soon as additional information becomes available, consider signing up for [DOR email updates](#).

## **Individual Rate Changes**

The state individual income tax rate will be reduced each year from 2024 until 2027. For 2025, the rate will be 3.00%, in 2026, the rate will be 2.95%, and for 2027 and later, the rate will be 2.90%. These rate reductions will occur automatically.

## **Principal Residence Address Requirement**

Beginning 2025, individual taxpayers must provide their primary residence address on Schedule CT-40 or Schedule CT-40PNR, if different from their mailing address. This change was made due to a legislative change authorizing eligible cities and towns to impose a municipal local income tax beginning tax year 2029. The primary residence address is needed for upcoming implementation.

# Additional Topics

## **District Office Walk-in Availability Update**

Several of DOR's district offices recently moved to provide in-person services by appointment only. This change allows our district office customer service representatives to respond to more correspondence and calls, improving our overall service capacity. Three offices currently remain available for walk-in customer service: Indianapolis, Merrillville, and Clarksville. Taxpayers interested in visiting DOR in-person at our other, may still do so, provided that they schedule an appointment in advance. Upon arrival, a representative will escort you into the office at your appointment time. Visit our website for the most up to date information on [each office's availability](#), and to [schedule an appointment](#). You may also schedule an appointment by calling Customer Service at 317-232-2240.

## **Offer In Compromise (OIC) Program**

DOR's Taxpayer Advocate Office (TAO) is updating its settlement process to provide a better experience for customers seeking to make a formal agreement to settle a tax liability for less than the full amount owed. Forms have been updated and shortened, with a new guide available to assist taxpayers through the application process. After a taxpayer applies for an Offer in Compromise (OIC), the TAO team now conducts a standard introductory phone call to explain the procedures, provide contact information, and request any necessary additional documentation from the taxpayer. The taxpayer will then have 60 days to provide documentation, and forms may be signed digitally, streamlining the process and allowing DOR to process more applications, and better communicate with applicants as we do so.

Additional enhancements to the OIC program will be coming soon, including a new process for taxpayers in nursing homes, and the ability to submit OIC applications through INTIME. More information is available on the [OIC page of DOR's website](#).

## **Disclosure and Confidentiality Changes**

DOR can now disclose certain information regarding claims on returns that impact other parties. Common examples where disclosure is now allowed include:

- Dependent deductions for couples who are divorced, married filing separately, unmarried, or any other instance where a joint return is not involved, and both partners attempt to claim a dependent on their return.
- Partnerships and similar entities with partner adjustments based on partnership filing.
- Responsible Officers in instances of business sales and withholding tax.

## **Power of Attorney**

While these are not common for volunteer preparers, if you need to establish Power of Attorney using [Form POA-1](#), please use the most current version of the form, dated December 2025, which no longer includes a 5-year expiration date.

## **Additional Tax Updates**

DOR's [Legislative Synopsis](#) offers a complete listing of legislative changes for 2025. For more information about all the recently passed legislation or to read the bills in their entirety, visit the [Indiana General Assembly's website](#).

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 access 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 2026, showing information for the 2026 Legislative Session. To locate information for the 2025 Legislative Session, click the Current 2026 Session drop-down menu, and select Archive 2025 Session, then follow Steps 3 and 4 above.

# Due Dates for Individual Income Tax Filers

Date	Form Type/Payment/Filing Activity
01/15/26	Farmer/fisherman 2/3rd rule: only one estimated payment due IT-40ES/ES-40 2025: 4th estimated installment payment due
02/02/26	File 2025 IND return, pay all tax due, no 4th installment payment due
03/02/26	Farmer/fisherman 2/3rd rule: file 2025 return/pay all tax due by March 2, 2026, no est. tax due
04/15/26	Filing due date for: 2024 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9 (extension of time to file) IT-40ES/ES-40 2026: 1st estimated tax installment payment due
06/15/26	IT-40ES/ES-40 2026: 2nd estimated tax installment payment due
09/15/26	IT-40ES/ES-40 2026: 3rd estimated tax installment payment due
11/16/26	IND return filing due date if filing under extension (federal Form 4868; state Form IT-9; online)
01/15/27	IT-40ES/ES-40 2026: 4th estimated tax installment payment due

Visit [DOR's Filing Deadlines page](#) for more information.

## Choosing the Proper Indiana Tax Form

**IT-40** – Full-year resident

**SC-40** – Indiana resident for more than six months who is age 65 or older by Dec. 31, 2025, 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, 2025, 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 January 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 can 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 the past year. 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. The forms section of this booklet offers more information on 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. Consult 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 Form IT-40, the same amount should be deducted on Schedule 2.

### *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 or 1040-SR, the same amount should be deducted on Form IT-40, Schedule 2.

## **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. The IT-40 instruction booklet offers additional 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, they must file an IT-40PNR as a nonresident or the IT-40RNR if they are 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.

### **Additional Information 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.

# 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. More information on how to do this is available on [DOR's website](#). 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 IT-40 instruction booklet.

## Reminders

### **Keep It Confidential**

Do not disclose any personal information or discuss taxpayer information in front of other taxpayers. If it is necessary to discuss a taxpayer's situation with another volunteer, do not use the taxpayer's name or any identifying information.

### **Mail and Address Changes**

Remind 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 view correspondence from DOR and request a change of address for their account on [INTIME](#). Instructions are also available on the [DOR website](#).

### **Certified Forms**

Only use forms that were provided by DOR or tax preparation software that has been certified and approved by DOR. Make sure your software is updated regularly, as 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. For more information visit [DOR's Forms page](#) and our [Certified Software Developers page](#).

**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. The payment section of this booklet has 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.**

Paper filers will find an enclosure sequence number in the upper-right corner of each schedule. Put your completed schedules in sequential order behind the IT-40 when assembling a paper tax return. Do not staple or paper clip enclosures. Ensure that all necessary and required schedules are included, as missing schedules delay processing. Do not enclose schedules on which no entry has been made.

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).

**Save and Make Copies**

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

### **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.

### **Accepted/Rejected Returns**

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

### **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.

Use of non-DOR returns or coupons increases the likelihood of processing errors and misapplied payments. Examples include 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.

### **Schedule C Compliance**

DOR screens all Federal Schedule C submissions for potential issues and selects those that match certain criteria for additional analysis. These criteria are:

- Significant losses compared to income
- Repeated losses year over year
- Appearing to manipulate the Schedule C to maximize a refund and the Earned Income Credit

If a taxpayer whose return meets these criteria is selected for additional review, DOR will send the taxpayer a letter in the mail requesting documents that support all income and expenses reported on the Federal Schedule C. For more information, including a checklist of requirements, example supporting documentation, and IRS requirements, visit [our website](#).

### **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 federal and state taxes together through one system.
2. These services are free to qualified Indiana taxpayers based on negotiated rules.
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. More information is available on [DOR's website](#).

# Payment Information

## Online Payment Portal – INTIME

Payments can be made 24/7 via DOR’s e-services portal, [INTIME](#), via electronic bank payment (ACH/e-check) or Visa, MasterCard and Discover debit or credit cards. Fees apply to payments made with credit or debit cards; there is no fee for bank payments.

Individual tax customers can 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 allows tax preparers to view and manage multiple customers under one login, request electronic power of attorney (ePOA), view and respond to DOR correspondence for clients and more. Practitioners can also use INTIME to submit general questions for clients without a POA. Additional details are available in our [Secure Messaging Quick Guide](#) and our [INTIME User Guides page](#).

## Mailing Instructions

If a taxpayer owes taxes 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:

- 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

Correspondence regarding individual tax issues should be mailed to Indiana Department of Revenue, P.O. Box 7207, Indianapolis, IN 46207-7207.

## Payment Plans

Individuals who have received a bill may be able to set up a payment plan for a liability online through INTIME. 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

# Additional Resources

## Volunteer Website

For more information and additional resources, visit the [Volunteer Tax Preparers page](#).

## 2025 Tax Year Forms and Schedules

Forms and instructions for the upcoming tax year become available [online](#) in December. [Prior year forms](#) are also available.

## Software Vendor Information

The [Certified Software Developers page](#) is updated as vendors provide information to DOR during the individual tax season.

## 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.



### Illinois Department of Revenue

Website: [tax.illinois.gov](http://tax.illinois.gov)

Contact Information: [tax.illinois.gov/aboutidor/contactus.html](http://tax.illinois.gov/aboutidor/contactus.html)



### Kentucky Department of Revenue

Website: [revenue.ky.gov](http://revenue.ky.gov)

Contact Information: [revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx](http://revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx)



### Michigan Department of Treasury

Website: [michigan.gov/treasury](http://michigan.gov/treasury)

Contact Information: [michigan.gov/treasury/contact-us](http://michigan.gov/treasury/contact-us)



### Ohio Department of Taxation

Website: [tax.ohio.gov](http://tax.ohio.gov)

Contact Information: [tax.ohio.gov/wps/portal/gov/tax/help-center](http://tax.ohio.gov/wps/portal/gov/tax/help-center)

# District Office Information

DOR's offices are generally open from 8 a.m. to 4:30 p.m. Monday through Friday. For in-person services, you may be required to [schedule an appointment online](#) before visiting. Visit our [District Offices page](#) for the most up-to-date listings.

**Indianapolis**  
100 N. Senate Ave. IGCN,  
Room N105  
Indianapolis, IN 46204

**Bloomington**  
1531 S. Curry Pike, Suite 400  
Bloomington, IN 47403

**Clarksville**  
1200 Madison St., Suite E.  
Clarksville, IN 47129

**Columbus**  
4475 Ray Boll Blvd.  
Columbus, IN 47203

**Evansville**  
500 S. Green River Rd.  
Goodwill Building, Suite 202  
Evansville, IN 47715

**Fort Wayne**  
7230 Engle Rd., Suite 314  
Fort Wayne, IN 46804

**Kokomo**  
124 W. Superior St.  
Kokomo, IN 46901

**Lafayette**  
250 Main St., Suite 400  
Lafayette, IN 47901

**Merrillville**  
1411 E. 85th Ave.  
Merrillville, IN 46410

**Muncie**  
3640 N. Briarwood Ln., Suite 5  
Muncie, IN 47304

**South Bend**  
1001 Hickory Rd., Suite 5  
South Bend, IN 46615

**Terre Haute**  
525 W. Honey Creek Dr.  
Terre Haute, IN 47802

- 1. Bloomington
- 2. Clarksville
- 3. Columbus
- 4. Evansville
- 5. Fort Wayne
- 6. Indianapolis
- 7. Kokomo
- 8. Lafayette
- 9. Merrillville
- 10. Muncie
- 11. South Bend
- 12. Terre Haute



# Appendix: State Questionnaire

## 2025 Indiana State Income Tax Return Electronic Filing Questionnaire

### Residency Information

1. Principal Residence Address \_\_\_\_\_  
\_\_\_\_\_
2. What Indiana County did you/your spouse live in on January 1, 2025? \_\_\_\_\_
3. What Indiana County did you/your spouse work in on January 1, 2025? \_\_\_\_\_

### Indiana Deduction Information

4. Did you rent your home in 2025? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, answer the following questions:
  - How much rent did you pay per month? \$\_\_\_\_\_
  - How many months during 2025 did you pay rent? \_\_\_\_\_
  - Landlord's Name/Address (if different from tax return): \_\_\_\_\_  
\_\_\_\_\_
5. Did you own/are you buying your Indiana home in 2025? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, what was the amount of Indiana property tax paid in 2025? \$\_\_\_\_\_
7. Did you make a repayment in 2025 of any income that was reported taxable in a previous year? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, what was the amount of the 2025 repayment? \$\_\_\_\_\_

### Miscellaneous Income Information

8. Did you receive military pay? Yes\_\_\_\_\* No\_\_\_\_  
\*If yes, 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\_\_\_\_

### 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 US? Yes\_\_\_\_ No\_\_\_\_

### Personal Representative for your 2025 Indiana Tax Return

(Person you are giving permission to DOR to speak to about your 2025 tax return.)

Name\_\_\_\_\_ Phone Number\_\_\_\_\_

Mailing Address \_\_\_\_\_

# 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.

