



In 2022, the Indiana General Assembly approved two Automatic Taxpayer Refunds (ATR(s)). Detailed information is available in [Information Bulletin #110](#).

If you filed an Indiana resident tax return for the 2020 tax year by Dec. 31, 2021, you were eligible for and should have received both refunds (\$125 and \$200 ATRs) in 2022 as a direct deposit (either separately or combined) or as a check for a total of \$325 (or \$650 for those filing jointly.).

However, because eligibility requirements for the \$200 ATR differ from the initial \$125 ATR, if you were not eligible for the initial \$125 ATR, you may now be able to claim the \$200 ATR as a refundable tax credit only if you:

- received Social Security benefits in 2022; and
- are not claimed as a dependent on someone else's 2022 Indiana income tax return; and
- did not receive previous ATRs

To receive the \$200 refundable tax credit, qualified taxpayers must file a 2022 Indiana resident tax return before Jan. 1, 2024. That means some Hoosiers who do not normally file a tax return due to their income will need to file a 2022 state tax return to claim the ATR as a credit. Instead of a direct payment, the \$200 tax credit will be received as a refund or applied toward any additional taxes owed.
