

TYPE	3 - Digit Code #	4-Digit Code #	Description	Refund	C/F	First Year (Tax Year)	Expired (Tax Year)	Sunset Year	Administering Agency	Add or Subtract (Revisit as different in ITS vs. RPS)	Pos/Neg/Both	Threshold	IT-40	IT-40PNR	IT-41	IT-20	IT-20S	IT-65	IT-20NP	FIT-20
Addback	100		Certain Taxes Deducted from Fed Sch C, C-EZ, E and/or F Previously referred to as "All State Income Taxes"	n/a	n/a	1963/1990				Add/Subt	Both	n/a	X	X		X	X	X	X	X
Addback	101		Net Operating Loss Carryforward	n/a	n/a	2004/FIT 1990				Add	Positive	n/a	X		X	X			X	X
Addback	102		Income Taxed on Federal Form 4972	n/a	n/a	1978	2015			Add	Positive	n/a	X	X						
Addback	103		Qualified Domestic Production Activities	n/a	n/a	2005	2017			Add/Subt (special circumstance)	Positive	n/a	X	X	X	X	X	X	X	X
Addback	104		Net Bonus Depreciation	n/a	n/a	2002				Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	105		Excess IRC Section 179 Deduction	n/a	n/a	2004				Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	106		Unemployment compensation (1 year only)	n/a	n/a	2009	2009			Add		n/a	X	X						
Addback	107		Deferral of Business Indebtedness Discharge & Reacquisition	n/a	n/a	2009	2019			Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	108		Qualified restaurant property (true-up till 2050) Use 300 if reporting on 2013	n/a	n/a	2009	2012	2050		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	109		Qualified retail improvement property (true-up till 2050)Use 301 if reporting 2013	n/a	n/a	2009	2012			Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	110		Qualified Disaster Assistance Property	n/a	n/a	2009	2015	2050		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	111		Qualified Refinery property	n/a	n/a	2009	2015	2053		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	112		Qualified Film or Television Production	n/a	n/a	2009	2015	2053		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	113		Qualified Preferred Stock - limited to \$3000 loss per year after 2015. <b>May no longer be claimed on COR or FIT beginning tax year 2022.</b> Capital loss carryforwards are limited to 5 years for corporations. For individuals, the capital loss carryforward period is unlimited, so there is a theoretical ability of a non-corporate entity (individuals and trusts) to claim a negative Code 113 modification.	n/a	n/a	2009	2015			Add/Subt	Both	n/a	X	X	X					
Addback	114		Charitable Contributions	n/a	n/a	1963				Add	Positive	n/a				X			X	X
Addback	115		Intangible Expenses	n/a	n/a	2007	To be retired: new codes established (140 and 141) 05/22/18			Add	Positive	n/a				X				
Addback	116		Dividends Paid to Shareholders of a captive REIT	n/a	n/a					Add	Positive	n/a				X				
Addback	117		Discharge of debt of a principal residence add-back	n/a	n/a	2010	2015			Add	Positive	n/a	X	X						
Addback	118		Exempt insurance income add-back	n/a	n/a					Subtract	Positive	n/a								
Addback	119		Foreign Gross-Up	n/a	n/a	1987 or 1988 became a 3 digit code 2010				Subtract	Positive	n/a				X			X	

Addback	120		Other (current year conformity) add-back	n/a	n/a	2010				Add (IND)/Add or Subtract all others thru 2019. Starting 2020 Add only all tax types	Positive	n/a	X	X	X	X	X	X	X	X
Addback	121		Qualified environmental remediation costs (true-up till 2051)	n/a	n/a	2010	2012	2051		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	122		IRA charitable distribution	n/a	n/a	2010	2012			Add	Positive	n/a	X	X						
Addback	123		Tuition and fees add-back. Use 303 if reporting on 2013	n/a	n/a	2010	2012			Add	Positive	n/a	X	X						
Addback	124		Educator expense add-back (324 for 2010 add back)	n/a	n/a	2010	2012			Add	Positive	n/a	X	X						
Addback	125		Employer provided educational assistance (325 for 2010 add back) Add back up to \$5250 (per person) of excluded employer provided educational expense	n/a	n/a	2010	2012			Add	Positive	n/a	X	X						
Addback	126		Qualified Advance Mining Safety Equipment (true-up till 2018) Use 304 if reporting on 2013	n/a	n/a	2010	2012	2018		Add/Subt	Positive	n/a	X	X	X	X	X	X	X	X
Addback	127		Qualified transportation fringe expenses. Use 305 if reporting on 2013	n/a	n/a	2010	2012			Add	Both	n/a	X	X						
Addback	128		Student loan interest add-back	n/a	n/a	2011	2012			Add	Positive	n/a	X	X						
Addback	129		Qualified leasehold improvement property (true-up till 2050) Use 306 if reporting on 2013 - retroactive to 2012	n/a	n/a	2010	2012	2050		Add/Subt	Positive	n/a	X	X	X	X	X	X	X	X
Addback	130		Motorsports Entertainment Complex add-back (true-up till 2050) Use 307 if reporting on 2013	n/a	n/a	2010	2012	2050		Add/Subt	Positive	n/a	X	X	X	X	X	X	X	X
Addback	131		Start-up expenditures add-back (true-up till 2027)	n/a	n/a	2010	2012	2027		Add/Subt	Positive	n/a	X	X	X	X	X	X	X	X
Addback	132		Deductions based on employment of illegal aliens	n/a	n/a	2011	2015			Add	Positive	n/a	X	X	X	X	X	X	X	X
Addback	133		RIC dividends to nonresident aliens	n/a	n/a	2010	2012	2012		Add	Positive	n/a		X						
Addback	134		Oil and gas well depletion	n/a	n/a	2010	2012			Add	Positive	n/a	X	X	X	X	X	X	X	X
Addback	135		Qualified Electric Utility Ammortization (true-up till 2019)	n/a	n/a	2010	2012	2019		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	136		Related CFC Payments	n/a	n/a	2010	2012			Add	Positive	n/a			X					X
Addback	137		OOS Municipal Obligation Interest	n/a	n/a	FIT -20 (1990) 2012(all other)				Add	Positive	n/a	X	X	X	X	X	X	X	X
Addback	138		Federal Gross Repatriated Dividend Add-Back	n/a	n/a	2016 (retroactive)				Add	Positive	n/a			X					
Addback	139		Federal Repatriated Dividend	n/a	n/a	2017 (retroactive)				Add	Positive	n/a	X	X	X	X	X	X		
Addback	140		Related Company Intangible Expense Add-Back	n/a	n/a	2018			Replacement for code 115	Add	Positive	n/a			X					
Addback	141		Related Compnay Interest Expense Add-Back	n/a	n/a	2018			Replacement for code 115	Add	Positive	n/a			X					
Addback	142		Excess Federal Interest Deduction Modification	n/a	n/a	2018				Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	143		Federal GILTI Deduction Add-Back	n/a	n/a	2018				Add	Positive	n/a			X				X	
Addback	144		Federal Section 199A Deduction Add-Back	n/a	n/a	2018				Add		n/a			X					
Addback	145		Federal first-year loss limit modification	n/a	n/a	n/a						n/a	X	X						
Addback	146		GILTI Section 78 Add-back	n/a	n/a	2018				Add	Positive	n/a			X				X	
Addback	147		Other (current year conformity) add-back	n/a	n/a	2020				Subt	Negative	n/a	X	X	X	X	X	X	X	X
Addback	148		Student loan payment			2021						n/a	X	X						
Addback	149		Meal expenses deduction allowable in determining federal adjusted gross income			2021						n/a	X	X		X	X	X	X	X

Addback	150		Student loan debt discharged and excluded from federal gross income			2021						X	X						
Addback	151		Modifications applied against EBL; NOL modification			2023			Both			X	X	X					
Addback	152		Modifications applied against SLL (aggregate); NOL modification (reverse signage for AGI, regular signage for NOL)			2023			Both					X				X	
Addback	153		Modifications applied against EII loss; NOL modification			2023			Both			X	X	X	X			X	
Addback	154		Specified Research or Experimental Expenditures Addback			2023			Positive			X	X	X	X	X	X	X	X
Deduction	600		Airport Development Zone Employee Deduction Attach IT-40QEC	n/a	n/a	1997	2013		Subtract	Positive	n/a	X	X						
Deduction	601		Civil Service Annuity Deduction	n/a	n/a	1977			Subtract	Positive	16000 per individual as of 2016, prior to 2016 - 8000 for 2015 and 4000 prior to 2015	X	X						
Deduction	602		Disability Retirement	n/a	n/a	1985			Subtract	Positive	n/a	X	X						
Deduction	603		Enterprise Zone Employee	n/a	n/a	1983			Subtract	Positive	1/2 of compensation up to 7500 max deduction	X	X						
Deduction	604		Homeowner's Property Tax	n/a	n/a	2004			Subtract	Positive	2500 limit, 1250 limit starting in 2021 for MFS	X	X						
Deduction	605		Human Services Deduction	n/a	n/a	1989			Subtract	Positive	n/a	X	X						
Deduction	606		Indiana Lottery Winnings	n/a	n/a	1989	2015		Subtract	Positive	limit of 1200.00 per ticket starting in 2002	X	X	X	X	X	X	X	X
Deduction	607		Indiana NOL deduction	n/a	n/a	1987			Subtract	Positive	Up to Indiana AGI	X	X	X	X			X	X
Deduction	608		Indiana Partnership Long Term Care	n/a	n/a	2000			Subtract	Positive	n/a	X	X						
Deduction	609		Insulation Deduction	n/a	n/a	1979	2015		Subtract	Positive	Limited to 1000	X	X						
Deduction	610		Interest on US Government Obligations	n/a	n/a	1963			Subtract	Positive	n/a	X	X	X	X	X	X	X	X
Deduction	611		Law Enforcement Reward	n/a	n/a	1990	2015		Subtract	Positive	Limited to 1000	X	X						
Deduction	612		Medical Savings Account	n/a	n/a	1996	2015		Subtract	Positive	n/a	X	X						
Deduction	613		Military Services Deduction	n/a	n/a	1965			Subtract	Positive	2000 limit prior to 2007; 2008 first year of 5000 limit; prior to Code 632 including retirement income as well	X	X						
Deduction	614		Non-Indiana Locality Earnings	n/a	n/a	1979	2015		Subtract	Positive	2000 limit	X	X						
Deduction	615		Nontaxable portion of unemployment compensation	n/a	n/a	1987			Subtract	Positive	Variable limit set by AGI	X	X						
Deduction	616		Recovery of Deductions	n/a	n/a	1981			Subtract	Positive	n/a	X	X						
Deduction	617		Renter's Deduction	n/a	n/a	1979			Subtract		1500 from 1979 to 1998; 2000 from 1999 to 2002, 2500 from 2003 to 2007, 3000 from 2008 to 2021, MFS 1500 starting in 2021	X	X						
Deduction	618		State Tax Retund	n/a	n/a	1981			Subtract	Positive	n/a	X	X						
Deduction	619		Taxable Railroad Retirement	n/a	n/a	1979			Subtract	Positive	n/a	X	X						
Deduction	620		Taxable Social Security	n/a	n/a	1979			Subtract	Positive	n/a	X	X						
Deduction	621		National Guard Reserve	n/a	n/a	2008			Subtract	Positive	n/a	X	X						
Deduction	622		Qualified Patents Income	n/a	n/a	2008			Subtract	Positive	5 million	X	X	X	X			X	X
Deduction	623		Solar powered roof vent or fan	n/a	n/a	2009	2015		Subtract	Positive	1000 limit	X	X						
Deduction	624		Railroad Unemployment and Sickness	n/a	n/a	1963			Subtract	Positive	n/a	X	X						

Deduction	625		Nonresident Military Spouse Earned Income	n/a	n/a	2009				Subtract	Positive	n/a	X					
Deduction	626		Private School/Homeschool	n/a	n/a	2011				Subtract	Positive	1000 per student	X	X				
Deduction	627		Olympic/Paralympic Medal Winners Deduction	n/a	n/a	2014				Subtract	Positive	n/a	X	X				
Deduction	628		N/A on DIB's list															
Deduction	629		Lottery Winnings Annuity Deduction	n/a	n/a	2016				Subtract	Positive	n/a	X	X	X	X	X	X
Deduction	630		Repayment of Previously Taxed Income Deduction	n/a	n/a	2017				Subtract		n/a	X	X				
Deduction	631		Infrastructure Fund Gift Deduction	n/a	n/a	2018				Subtract	Positive	n/a	X	X		X	X	X
Deduction	632		Military Retirement Income and/or Survivor's Benefits Deduction	n/a	n/a	2018				Subtract		n/a	X	X				
Deduction	633		Civic Group Capital Contribution Deduction	n/a	n/a	2018				Subtract	Positive	n/a	X	X	X	X	X	X
Deduction	634		COVID-Related Employee Retention Credit Disallowed Expenses Deduction	n/a	n/a	2021				Subtract	Positive	n/a	X	X		X	X	X
Deduction	635		Indiana Education Scholarship Account Deduction			2022							X	X				
Deduction	636		Indiana-only Tax-exempt Bonds Deduction - first year addback in 2021	n/a	n/a	Started 1963; however, there was no addback code - addback code started 2021 tax year				Subtract		n/a	X	X	X	X	X	X
Deduction	637		Employer Student Loan Payment Interest Deduction	n/a	n/a	2022					Positive	n/a	X	X				
Deduction	638		Indiana Enrichment Scholarship Account Deduction	n/a	n/a	2022							X	X				
Deduction	639		Small Business Insurance Premium Deduction	n/a	n/a	2023							X	X	X	X	X	X
Deduction	640		Broadband Expansion Grants Deduction	n/a	n/a	2023									X			
Deduction	641		Specified Research or Experimental Expenditures Deduction	n/a	n/a	2023							X	X	X	X	X	X
Deduction	642		Career Scholarship Account (CSA) Deduction	n/a	n/a	2023							X	X				
Deduction	643		Health Care Sharing Ministry Deduction	n/a	n/a	2024												
Credits			Automatic Taxpayer Refund (Odd years 2013, 2015 no) happened in 2011 for tax refund in 2012. State cannot not have excess reserves	Yes	n/a	2012					Positive	n/a	X	X				
Credits			Unified Tax Credit for Elderly	Yes	n/a	1982					Positive	Variable	X	X				
Credits	800		Airport Development Zone Employment Expense - repealed in 2013	No	CB 3/CF 10	1998	1/1/2014	TYBeginningAfter - 12/31/2023			Positive	n/a	X	X	X	X	X	X
Credits	801		Airport Development Zone Investment Expense	No	Indefinite	1994	1/1/2014	TYBeginningAfter - 12/31/2027			Positive	n/a	X	X	X	X	X	X
Credits	802		Airport Development Zone Loan Interest	No	10 years	1994	1/1/2014	TYBeginningAfter - 12/31/2023			Positive	n/a	X	X	X	X	X	X
Credits	803		Blended Biodiesel	No	6 years	2004	1/1/2015	TYBeginningAfter - 12/31/2020			Positive	n/a	X	X	X	X	X	X
Credits	804		Capital Investment	No	10 years	2001	1/1/2014	TYBeginningAfter - 12/31/2023			Positive	n/a	X	X	X	X	X	X
Credits	805		Coal Combustion Product Credit	No	No	2004	1/1/2014	TYBA- 12/31/2013			Positive	Aggregate \$2.0Million	X	X	X	X	X	X
Credits	806		Coal Gasification Technology Investment	No	Indefinite	2006			IEDC		Positive	\$15.0Million per year	X	X	X	X	X	X
Credits	807		College Contribution Credit	No	No	1969					Positive	\$100 per individual/\$200 filing joint/10% of a corporation's tax liability	X	X	X	X	X	X
Credits	808		Community Revitalization Enhancement District	No	Indefinite	1999			IEDC		Positive	n/a	X	X	X	X	X	X
Credits	809		County Credit for Elderly	No	No	1986	2015				Positive	n/a	X	X				

Credits	810		Credit for Local Taxes Paid Outside Indiana - CAGIT first year 1983, COIT first year 1986, CEDIT first year 2015, for all three tax types 2016 TY was the last year became LIT	No	No	1983				Positive	n/a	X	X						
Credits	811		Credit for Taxes Paid to Other States	No	No	1963				Positive	n/a	X	X	X					
Credits	812		Enterprise Zone Employment Expense	No	CB 3/CF 10	1985				Positive	n/a	X	X	X	X	X	X	X	X
Credits	813		Enterprise Zone Investment Cost	No	Indefinite	1987	2017 calendar year or if IEDC certified before 2018 calendar and costs incurred before 2028 calendar year		IEDC	Subtract	Positive	n/a	X	X	X	X	X	X	X
Credits	814		Enterprise Zone Loan Interest	No	10 years	1985	Cannot take out a new loan after 12/31/2017	Taxable Year Beginning 1/1/2028			Positive	n/a	X	X	X	X	X	X	X
Credits	815		Ethanol Production	No	Indefinite	2004	1/1/2015		IEDC		Positive	Limits set by IEDC	X	X	X	X	X	X	X
Credits	816		Financial Institution Nonresident	No	No	1990					Positive	Loan must be greater than \$2.0million							X
Credits	817		Indiana (Insurance) Guaranty Association - IC-27-6-8-15 and IC-27-8-8-16	No	Indefinite						Positive	n/a			X				
Credits	818	1818	Headquarters Relocation Credit. 2006 (TY) first year for offset, 2019 first year some may be refundable	No unless instructed by IEDC	9 years	2006			IEDC		Positive	n/a	X	X	X (2021 and prior)	X (2021 and prior)	X (2021 and prior)	X (2021 and prior)	X (2021 and prior)
Credits	819		Historic Building Rehabilitation	No	15 years	1994			DNR - stopped awarding the credit; however, the actual "Credit Year" can extend far beyond the year repealed + the carry forward. DNR was awarding the credit for the following year if the cap for the requested year was already met.		Positive	n/a	X	X	X	X	X	X	X
Credits	820	1820	Hoosier Business Investment	No	9 years	2004			IEDC		Positive	n/a	X	X	X	X	X	X	X
Credits	821		Indiana Comprehensive Health Ins Assn	No	Indefinite	2007					Positive	n/a			X				
Credits	822		Indiana's Research Expense	No	10 years	1984					Positive	n/a	X	X	X	X	X	X	X
Credits	823		Individual Development Account	No		1998			Indiana Housing and Community Development Authority		Positive	Funds Avail - capped at 200K per Fiscal Year	X	X	X	X	X	X	X
Credits	824		Industrial Recovery (Dino credit)	No	Indefinite	1987	Investments made before 2020 or various agreements entered into between taxpayer and IEDC prior to 2021 only for investments made up until 2030		IEDC		Positive		X	X	X	X	X	X	X
Credits	825		Maternity Home Credit (No CF 2012/13, CF thru 2015, then sunset)	No	See desc	1990	1/1/2012	12/31/2015			Positive	n/a				X	X	X	X
Credits	826		Military Base Investment Cost	No	Indefinite	2004	1/1/2014				Positive	n/a	X	X	X	X	X	X	X
Credits	827		Military Base Recovery Cost	No	Indefinite	1998	1/1/2014				Positive	n/a	X	X	X	X	X	X	X

Credits	828		Neighborhood Assistance	No	No	1984			Indiana Housing and Community Development Authority		Positive	Funds Avail	X	X	X	X	X	X	X	X
Credits	829		Prison Investment Credit	No	No	1984	1/1/2015				Positive	n/a	X	X	X	X	X	X	X	
Credits	830		Refined Lubrication Oil Facility	No	2 years	2001	1/1/2006	12/31/2007	Dept of Commerce		Positive	n/a	X	X	X	X	X	X	X	X
Credits	831		Residential Historic Rehab Credit	No	15 years	2002			Office of Community Affairs		Positive	\$250,000/yr total	X	X						
Credits	832		Riverboat Building Credit	No	Indefinite	1995	1/1/2015		IEDC		Positive	\$1,000,000/yr	X	X	X	X	X	X	X	X
Credits	833		Teacher Summer Employment Credit	No	No	1985	1/1/2012		State Board of Education		Positive	n/a	X	X	X	X			X	X
Credits	834		Twenty-First Century Scholars	No	No	1991	1/1/2017 repealed				Positive	n/a	X	X	X	X			X	
Credits	835	1835	Venture Capital Investment	No	5 years	2004			IEDC		Positive	\$12,500,000/yr	X	X	X	X	X	X	X	X
Credits	836		Voluntary Remediation	No	CB 1/ CF 5	2002	1/1/2008	12/31/2012	IDEM		Positive	\$2,000,000/yr	X	X	X	X	X	X	X	X
Credits	837		Indiana College Choice 529 Plan Credit	No	No	2007			Treasurer of State		Positive	n/a	X	X						
Credits	838		Utility Services Use Tax Credit (not currently used)																	
Credits	839		Economic Development for Growing Economy (EDGE)	Yes	No	1994			IEDC		Positive	n/a	X	X	X	X	X	X	X	X
Credits	840		Credit for Tax Paid by LLC to KY (Effective 1/01/05 - 12/31/06)	No	No	2005	2006	TY 2006				n/a	X	X						
Credits	841		Withholding tax document credit	Yes	No	2005					Positive	n/a				X			X	X
Credits	842		Employer Health Benefit Plan (No CF 2012/13, CF thru 2015, then sunset)	No	See desc	2007	2011 - see notes in description	12/31/2015			Positive	n/a	X	X	X	X	X	X	X	X
Credits	843		Small Employer Qualified Wellness (No CF 2012/13, CF thru 2015, then sunset)	No	See desc	2007	1/1/2012	12/31/2015			Positive	n/a	X	X	X	X	X	X	X	X
Credits	844		Energy Star Heating & Cooling	No	No	2009	1/1/2011				Positive	1 Million in a fiscal year	X	X		X	X	X	X	X
Credits	845		Alternative Fuel Vehicle Manufacturer	No	9 years	2007	2016	12/31/2025	IEDC		Positive		X	X	X	X			X	X
Credits	846		Credit for Indiana Composite Tax Paid by Nonresident	Yes	No	2008	2008	12/31/2008						X						
Credits	847		Media Production Expenditure Credit	Yes	No	2008	2011	12/31/2011	IEDC			2.5 Million in a fiscal year	X	X	X	X	X	X	X	X
Credits	848		N/A on DIB's list or other's - credit did not materialize	N/A	N/A															
Credits	849	1849	School Scholarship - first year of C/F 2013	No	9 years - first year of C/F 2013	2010					Positive	Funds Avail	X	X	X	X	X	X	X	X
Credits	850		New Employer	No	9 years	2010	1/1/2015	1/1/2024	IEDC		Positive		X	X	X	X	X	X	X	X
Credits	851		Automatic taxpayer refund credit (for internal processing purposes only)	Yes		2012						Calculated based on credit available for the year	X	X						
Credits	852		County tax withholding credits (for internal processing purposes only)	Yes		1973							X	X						
Credits	853		Earned Income Credit	Yes		1999					Positive		X	X						
Credits	854		Estimated tax credits (including any extension of time to file payment (for internal processing purposes only)	Yes		1964							X	X						
Credits	855		Lake County residential income tax credit (for internal processing purposes only)	Yes		2001							X	X						
Credits	856		Unified tax credit for the elderly (for internal processing purposes only)	Yes		1981							X	X						
Credits	857		Economic Development for Growing Economy-Retention (EDGE-R)	Yes		1994			IEDC		Positive		X	X		X	X	X	X	X
Credits	858	1858	Natural Gas Vehicle Credit	No	6 years	2014	2016	1/1/2023			Positive		X	X		X	X	X	X	X
Credits	859		Adoption Credit	Yes	No Indiana Carry Forward	2015					Positive		X	X						
Credits	860	1860	Hoosier Business Investment-Logistics	No	9 years	2013			IEDC		Positive		X	X		X	X	X	X	X
Credits	861		Public School Educator Expense	No	No	2015					Positive		X	X		X	X			

Credits	862		Hospital Property Tax Credit	No		2016	2018			Positive				X				
Credits	863	1863	Redevelopment Tax Credit	No		2019			IEDC	Positive	\$50 Million per Fiscal Year	X	X		X	X	X	X
Credits	864		IN Withholding Credits (to be used for internal processing purposes only - Identification of IN-MSID credits used by entity: IT-20/IT-20S/IT-65)	Yes		2020						X	X		X	X	X	X
Credits	865	1865	865 EDGE-NR (Non-Refundable)	No		2021			IEDC			X	X		X	X	X	X
Credits	866		Accelerated Hoosier Investment Credit	Yes		2021			IEDC		\$17 million aggregate				X			
Credits	867		Foster Care Donation Credit	No		2022	7/1/2025	7/1/2025	DCS/DOR		\$2million per fiscal year	X	X	X	X	X	X	X
Credits	868		Venture Capital Investment - Qualified Indiana Investment Fund Credit	No	5 years	2022			IEDC		\$5million per fiscal year	X	X	X	X	X	X	X
Credits	869	1869	Film and Media Production Credit	No	9 years	2022	7/1/2027	2037	IEDC	Positive	\$300 M per fiscal	X	X	X	X	X	X	X
Credits	870		2022 Additional Automatic Taxpayer Refund	Yes		2022	2022			Positive	\$200 single; \$400 MFJ	X	X					
Credits	871	1871	Affordable and Workforce Housing Credit	No	9 years	2024	6/20/2028	2038	Indiana Housing and Community Development Authority	Positive	\$30 M per fiscal year. IHCD keeps track	X	X	X	X	X	X	X
Credits	872		ABLE Account Credit	No		2024			Treasurer of State	Positive	\$500	X	X					
Credits	873		Pass Through Entity Tax Credit; hard coded on line 3 of Schedules 5 and F	Yes		2023				Positive		X	X	X	X	X	X	X
Credits	874		Mine Reclamation Credit	No	10 years	2023	12/31/2027		IEDC			X	X	X	X	X	X	X
Credits	875		Attainable Homeownership Tax Credit			2024												
Credits	876		Employer Child Care Expenditure Credit	No	No	2024					\$100,000							
Credits	877		Employment of Individuals with Disability Tax Credit			2024												
Credits	878		Health Reimbursement Arrangement Credit			2024												
Credits	879		Historic Rehabilitation Tax Credit			2024												
Credits	880		Physician Practice Ownership Tax Credit			2024												
Donations	200		Indiana Nongame Wildlife Fund									X	X					
Donations	201		Military Family Relief Fund									X	X					
Donations	202		Public K-12 Education Fund									X	X					
Exception Entities	01		Approved alternative arrangement			2021						X						
Exception Entities	02		Credit used to offset composite tax			2021						X						
Exception Entities	03		Employee Stock Option Plan			2021						X						
Exception Entities	04		Income offset by previously disallowed deductions			2021						X						
Exception Entities	05		Insurance Company not subject to AGIT or FIT			2021						X						
Exception Entities	06		Nonprofit			2021						X						
Exception Entities	07		Real Estate Investment Trust			2021						X						
Exception Entities	08		Real Estate Mortgage Investment Conduit			2021						X						

