

TYPE	3 - Digit Code #	4-Digit Code #	Description	Refund	C/F	First Year (Tax Year)	Expired (Tax Year)	Sunset Year	Tax Offset	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			n/a		Add/Subt	Both	n/a	X	X		X	X	X	X	X	X
Addback	101		Net Operating Loss Carryforward	n/a	n/a	2004/FIT 1990			n/a		Add	Positive	n/a	X		X	X				X	X
Addback	102		Income Taxed on Federal Form 4972	n/a	n/a	1978	2015		n/a		Add	Positive	n/a	X	X							
Addback	103		Qualified Domestic Production Activities	n/a	n/a	2005	2017		n/a		Add/Subt (special circumstance)	Positive	n/a	X	X	X	X	X	X	X	X	X
Addback	104		Net Bonus Depreciation	n/a	n/a	2002			n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	105		Excess IRC Section 179 Deduction	n/a	n/a	2004			n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	106		Unemployment compensation (1 year only)	n/a	n/a	2009	2009		n/a		Add		n/a	X	X							
Addback	107		Deferral of Business Indebtedness Discharge & Reacquisition	n/a	n/a	2009	2019		n/a		Add/Subt	Both	n/a	X	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	n/a		Add/Subt	Both	n/a	X	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		n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	110		Qualified Disaster Assistance Property	n/a	n/a	2009	2015	2050	n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	111		Qualified Refinery property	n/a	n/a	2009	2015	2053	n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	112		Qualified Film or Television Production	n/a	n/a	2009	2015	2053	n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	113		Qualified Preferred Stock - limited to \$3000 loss per year after 2015. May no longer be claimed on COR or FIT beginning tax year 2022. 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		n/a		Add/Subt	Both	n/a	X	X	X						
Addback	114		Charitable Contributions	n/a	n/a	1963			n/a		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	n/a		Add	Positive	n/a				X					
Addback	116		Dividends Paid to Shareholders of a captive REIT	n/a	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		n/a		Add	Positive	n/a	X	X							
Addback	118		Exempt insurance income add-back	n/a	n/a				n/a		Subtract	Positive	n/a									
Addback	119*		Foreign Gross-Up *Reassigned to 3-digit code 645 beginning TY 2024	n/a	n/a	1987 or 1988 became a 3 digit code 2010. 119 changed to deduction code 645 beginning tax year 2024.	2023		n/a		Subtract	Positive	n/a				X					
Addback	120		Other (current year conformity) add-back	n/a	n/a	2010			n/a		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	X
Addback	121		Qualified environmental remediation costs (true-up till 2051)	n/a	n/a	2010	2012	2051	n/a		Add/Subt	Both	n/a	X	X	X	X	X	X	X	X	X
Addback	122		IRA charitable distribution	n/a	n/a	2010	2012		n/a		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		n/a		Add	Positive	n/a	X	X							
Addback	124		Educator expense add-back (324 for 2010 add back)	n/a	n/a	2010	2012		n/a		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		n/a		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	n/a		Add/Subt	Positive	n/a	X	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		n/a		Add	Both	n/a	X	X							
Addback	128		Student loan interest add-back	n/a	n/a	2011	2012		n/a		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	n/a	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	n/a	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	n/a	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	n/a		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	n/a	Add	Positive	n/a		X						
Addback	134	Oil and gas well depletion	n/a	n/a	2010	2012		n/a	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	n/a	Add/Subt	Both	n/a	X	X	X	X	X	X	X	X
Addback	136	Related CFC Payments	n/a	n/a	2010	2012		n/a	Add	Positive	n/a				X				X
Addback	137	OOS Municipal Obligation Interest	n/a	n/a	FIT -20 (1990) 2012(all other)			n/a	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)			n/a	Add	Positive	n/a				X				
Addback	139	Federal Repatriated Dividend	n/a	n/a	2017 (retroactive)			n/a	Add	Positive	n/a	X	X	X	X	X	X	X	
Addback	140	Related Company Intangible Expense Add-Back	n/a	n/a	2018		Replacement for code 115	n/a	Add	Positive	n/a				X				
Addback	141	Related Compnay Interest Expense Add-Back	n/a	n/a	2018		Replacement for code 115	n/a	Add	Positive	n/a				X				
Addback	142	Excess Federal Interest Deduction Modification	n/a	n/a	2018			n/a	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			n/a	Add	Positive	n/a				X				X
Addback	144	Federal Section 199A Deduction Add-Back	n/a	n/a	2018			n/a	Add	Positive	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			n/a	Add	Positive	n/a				X				X
Addback	147	Other (current year conformity) add-back	n/a	n/a	2020			n/a	Subt	Negative	n/a	X	X	X	X	X	X	X	X
Addback	148	Student loan payment			2021							X	X						
Addback	149	Meal expenses deduction allowable in determining federal adjusted gross income. Note: There could be situations where a taxpayer has a suspended deduction/loss (e.g., a partner with a negative basis) where this comes to life. This should be rare but is a theoretical possibility.			2021							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
Addback	155	Debt Discharge Reduction to NOL			2024					Positive		X	X	X	X				X
NOL Modification	401	Excess business loss			2024					Negative		X	X	X					
NOL Modification	402	NFP separate line loss (aggregate)			2024					Negative				X					X
NOL Modification	403	NOL after EII/other separately stated NOL			2024					Negative		X	X	X	X				X
NOL Modification	404	NOL from trust/estate termination			2024					Negative		X	X	X	X				X
NOL Modification	410	Standard/temized deductions allowable in determining federal NOL			2024					Positive		X	X	X					
NOL Modification	411	Capital loss allowable against ordinary income			2024					Positive		X	X	X					
NOL Modification	412	Section 1202 exclusion			2024					Positive		X	X	X					
NOL Modification	413	Nonbusiness deductions in excess of nonbusiness income			2024					Positive		X	X	X					
NOL Modification	414	REIT/other entity modifications			2024					Both					X				X
NOL Modification	415	Qualified business income deduction			2024					Positive				X	X				X
NOL Modification	416	Foreign derived intangible income deduction			2024					Positive					X				X
NOL Modification	417	GILTI deduction			2024					Positive					X				X
NOL Modification	418	NFP specific exclusion			2024					Positive									X
NOL Modification	419	Extra dividends allowed in determining federal NOL			2024					Negative					X				
NOL Modification	420	Charitable contributions for trusts and estates			2024					Positive					X				
NOL Modification	421	Distribution deduction for trusts			2024					Positive					X				
NOL Modification	422	FIT with negative income but no federal NOL			2024					Positive									X
NOL Modification	423	RIC with negative income			2024					Positive					X				
NOL Modification	430	Excluded discharge of debt from federal AGI under Title 11 bankruptcy			2024					Positive		X	X	X	X				X
NOL Modification	431	Excluded discharge of debt from federal AGI under insolvency exception			2024					Positive		X	X	X	X				X

NOL Modification	432		Excluded discharge of debt from federal AGI as a farm loss			2024					Positive		X	X	X	X			X	X	
NOL Modification	433		Amount of excluded discharge subject to a Section 108(b)(5) election			2024					Should always be positive (negative on NOL-MOD)		X	X	X	X			X	X	
NOL Modification	434		Amount of excluded discharge applied to capital loss carryovers			2024					Should always be positive (negative on NOL-MOD)		X	X	X	X			X	X	
NOL Modification	435		Amount of discharge applied to basis (do NOT include 108(b)(5) or 108(c)(1) reductions)			2024					Should always be positive (negative on NOL-MOD)		X	X	X	X			X	X	
NOL Modification	436		Amount of discharge applied to passive loss/credits			2024					Should always be positive (negative on NOL-MOD)		X	X	X	X			X	X	
NOL Modification	437		Special FIT application of NOLs (hard coded line 23 of Sch NOL-MOD)			2024					Should always be positive (negative on NOL-MOD)				X						
Deduction	600		Airport Development Zone Employee Deduction Attach IT-40QEC	n/a	n/a	1997	2013		n/a		Subtract	Positive	n/a	X	X						
Deduction	601		Civil Service Annuity Deduction	n/a	n/a	1977			n/a		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			n/a		Subtract	Positive	n/a	X	X						
Deduction	603		Enterprise Zone Employee	n/a	n/a	1983			n/a		Subtract	Positive	1/2 of compensation up to 7500 max deduction	X	X						
Deduction	604		Homeowner's Property Tax	n/a	n/a	2004			n/a		Subtract	Positive	2500 limit, 1250 limit starting in 2021 for MFS	X	X						
Deduction	605		Human Services Deduction	n/a	n/a	1989			n/a		Subtract	Positive	n/a	X	X						
Deduction	606		Indiana Lottery Winnings	n/a	n/a	1989	2015		n/a		Subtract	Positive	limit of 1200.00 per ticket starting in 2002	X	X	X	X	X	X	X	
Deduction	607		Indiana NOL deduction	n/a	n/a	1987			n/a		Subtract	Positive	Up to Indiana AGI	X	X	X	X			X	X
Deduction	608		Indiana Partnership Long Term Care	n/a	n/a	2000			n/a		Subtract	Positive	n/a	X	X						
Deduction	609		Insulation Deduction	n/a	n/a	1979	2015		n/a		Subtract	Positive	Limited to 1000	X	X						
Deduction	610		Interest on US Government Obligations	n/a	n/a	1963			n/a		Subtract	Positive	n/a	X	X	X	X	X	X	X	
Deduction	611		Law Enforcement Reward	n/a	n/a	1990	2015		n/a		Subtract	Positive	Limited to 1000	X	X						
Deduction	612		Medical Savings Account	n/a	n/a	1996	2015		n/a		Subtract	Positive	n/a	X	X						
Deduction	613		Military Services Deduction	n/a	n/a	1965			n/a		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		n/a		Subtract	Positive	2000 limit	X	X						
Deduction	615		Nontaxable portion of unemployment compensation	n/a	n/a	1987			n/a		Subtract	Positive	Variable limit set by AGI	X	X						
Deduction	616		Recovery of Deductions	n/a	n/a	1981			n/a		Subtract	Positive	n/a	X	X						
Deduction	617		Renter's Deduction	n/a	n/a	1979			n/a		Subtract	Positive	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 Refund	n/a	n/a	1981			n/a		Subtract	Positive	n/a	X	X						
Deduction	619		Taxable Railroad Retirement	n/a	n/a	1979			n/a		Subtract	Positive	n/a	X	X						
Deduction	620		Taxable Social Security	n/a	n/a	1979			n/a		Subtract	Positive	n/a	X	X						
Deduction	621		National Guard Reserve	n/a	n/a	2008			n/a		Subtract	Positive	n/a	X	X						
Deduction	622		Qualified Patents Income	n/a	n/a	2008			n/a		Subtract	Positive	5 million	X	X	X	X			X	X
Deduction	623		Solar powered roof vent or fan	n/a	n/a	2009	2015		n/a		Subtract	Positive	1000 limit	X	X						
Deduction	624		Railroad Unemployment and Sickness	n/a	n/a	1963			n/a		Subtract	Positive	n/a	X	X						
Deduction	625		Nonresident Military Spouse Earned Income	n/a	n/a	2009			n/a		Subtract	Positive	n/a		X						
Deduction	626		Private School/Homeschool	n/a	n/a	2011			n/a		Subtract	Positive	1000 per student	X	X						
Deduction	627		Olympic/Paralympic Medal Winners Deduction	n/a	n/a	2014			n/a		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			n/a		Subtract	Positive	n/a	X	X	X	X	X	X	X	
Deduction	630		Repayment of Previously Taxed Income Deduction	n/a	n/a	2017			n/a		Subtract	Positive	n/a	X	X						
Deduction	631		Infrastructure Fund Gift Deduction	n/a	n/a	2018			n/a		Subtract	Positive	n/a	X	X		X	X	X	X	
Deduction	632		Military Retirement Income and/or Survivor's Benefits Deduction	n/a	n/a	2018			n/a		Subtract	Positive	n/a	X	X						
Deduction	633		Civic Group Capital Contribution Deduction	n/a	n/a	2018			n/a		Subtract	Positive	n/a	X	X	X	X	X	X	X	
Deduction	634		COVID-Related Employee Retention Credit Disallowed Expenses Deduction	n/a	n/a	2021			n/a		Subtract	Positive	n/a	X	X		X	X	X	X	
Deduction	635		Indiana Education Scholarship Account Deduction			2022								X	X						

Credits	819		Historic Building Rehabilitation	No	15 years	1994			AGIT	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	X	X
Credits	820	1820	Hoosier Business Investment	No	9 years	2004			AGIT, FIT	IEDC		Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	821		Indiana Comprehensive Health Ins Assn	No	Indefinite	2007			AGIT			Positive	n/a				X					
Credits	822		Indiana's Research Expense	No	10 years	1984			AGIT			Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	823		Individual Development Account	No		1998			AGIT, FIT	Indiana Housing and Community Development Authority		Positive	Funds Avail - capped at 200K per Fiscal Year	X	X	X	X	X	X	X	X	X
Credits	824		Industrial Recovery (Dino credit)	No	Indefinite	1987			AGIT, FIT	IEDC		Positive		X	X	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	01/01/2012	12/31/2015	AGIT			Positive	n/a				X	X	X	X	X	X
Credits	826		Military Base Investment Cost	No	Indefinite	2004	01/01/2014		AGIT			Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	827		Military Base Recovery Cost	No	Indefinite	1998	01/01/2014		AGIT, FIT			Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	828		Neighborhood Assistance	No	No	1984			AGIT, FIT	Indiana Housing and Community Development Authority		Positive	Funds Avail	X	X	X	X	X	X	X	X	X
Credits	829		Prison Investment Credit	No	No	1984	01/01/2015		AGIT			Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	830		Refined Lubrication Oil Facility	No	2 years	2001	01/01/2006	12/31/2007	AGIT, FIT, RST	Dept of Commerce		Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	831		Residential Historic Rehab Credit	No	15 years	2002			AGIT	Office of Community Affairs		Positive	\$250,000/yr total	X	X							
Credits	832		Riverboat Building Credit	No	Indefinite	1995	01/01/2015		AGIT, FIT	IEDC		Positive	\$1,000,000/yr	X	X	X	X	X	X	X	X	X
Credits	833		Teacher Summer Employment Credit	No	No	1985	01/01/2012		AGIT, FIT	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		AGIT			Positive	n/a	X	X	X	X				X	
Credits	835	1835	Venture Capital Investment	No	5 years	2004			SALES, AGIT, FIT	IEDC		Positive	\$12,500,000/yr	X	X	X	X	X	X	X	X	X
Credits	836		Voluntary Remediation	No	CB 1/ CF 5	2002	01/01/2008	12/31/2012	All Listed Taxes	IDEM		Positive	\$2,000,000/yr	X	X	X	X	X	X	X	X	X
Credits	837		Indiana College Choice 529 Plan Credit	No	No	2007			AGIT	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			AGIT, FIT	IEDC		Positive	n/a	X	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	AGIT				n/a	X	X							
Credits	841		Withholding tax document credit	Yes	No	2005			AGIT			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	X
Credits	843		Small Employer Qualified Wellness (No CF 2012/13, CF thru 2015, then sunset)	No	See desc	2007	01/01/2012	12/31/2015				Positive	n/a	X	X	X	X	X	X	X	X	X
Credits	844		Energy Star Heating & Cooling	No	No	2009	01/01/2011					Positive	1 Million in a fiscal year	X	X		X	X	X	X	X	X
Credits	845		Alternative Fuel Vehicle Manufacturer	No	9 years	2007	2016	12/31/2025	AGIT, FIT	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	AGIT						X							
Credits	847		Media Production Expenditure Credit	Yes	No	2008	2011	12/31/2011	AGIT, FIT	IEDC			2.5 Million in a fiscal year	X	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			AGIT, FIT			Positive	Funds Avail	X	X	X	X	X	X	X	X	X
Credits	850		New Employer	No	9 years	2010	01/01/2015	01/01/2024	AGIT, FIT	IEDC		Positive		X	X	X	X	X	X	X	X	X
Credits	851		Automatic taxpayer refund credit (for internal processing purposes only)	Yes		2012			AGIT				Calculated based on credit available for the year	X	X							
Credits	852		County tax withholding credits (for internal processing purposes only)	Yes		1973			LIT					X	X							
Credits	853		Earned Income Credit	Yes		1999			n/a			Positive		X	X							

Credits	854		Estimated tax credits (including any extension of time to file payment (for internal processing purposes only)	Yes		1964			n/a				X	X					
Credits	855		Lake County residential income tax credit (for internal processing purposes only)	Yes		2001			n/a				X	X					
Credits	856		Unified tax credit for the elderly (for internal processing purposes only)	Yes		1981			n/a				X	X					
Credits	857		Economic Development for Growing Economy-Retention (EDGE-R)	Yes		1994				IEDC		Positive	X	X		X	X	X	X
Credits	858	1858	Natural Gas Vehicle Credit	No	6 years	2014	2016	01/01/2023	AGIT, FIT			Positive	X	X		X	X	X	X
Credits	859		Adoption Credit	Yes	No Indiana Carry Forward	2015			AGIT			Positive	X	X					
Credits	860	1860	Hoosier Business Investment-Logistics	No	9 years	2013			AGIT, FIT	IEDC		Positive	X	X		X	X	X	X
Credits	861		Public School Educator Expense	No	No	2015			AGIT			Positive	X	X		X	X		
Credits	862		Hospital Property Tax Credit	No		2016	2018		AGIT			Positive				X			
Credits	863	1863	Redevelopment Tax Credit	No		2019			AGIT, FIT	IEDC		Positive	\$50 Million per Fiscal Year	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			AGIT, FIT				X	X		X	X	X	X
Credits	865	1865	EDGE-NR (Non-Refundable)	No		2021			AGIT, FIT	IEDC			X	X		X	X	X	X
Credits	866		Accelerated Hoosier Investment Credit	Yes		2021			AGIT	IEDC			\$17 million aggregate			X			
Credits	867	1867	Foster Care Donation Credit	No		2022	07/01/2025	07/01/2025	AGIT, FIT	DCS/DOR			\$2million per fiscal year	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
Credits	869	1869	Film and Media Production Credit	No	9 years	2022	07/01/2027	2037	AGIT, FIT	IEDC		Positive	\$300M total per fiscal year	X	X	X	X	X	X
Credits	870		2022 Additional Automatic Taxpayer Refund	Yes		2022	2022		AGIT			Positive	\$200 single; \$400 MFJ	X	X				
Credits	871	1871	Affordable and Workforce Housing Credit	No	9 years	2024	06/20/2028	2038	AGIT, FIT	Indiana Housing and Community Development Authority		Positive	\$30M total per fiscal year. IHCD keeps track	X	X	X	X	X	X
Credits	872		ABLE 529A Account Credit	No		2024			AGIT	TOS IN ABLE Authority		Positive	\$500	X	X				
Credits	873		Pass Through Entity Tax Credit; hard coded on line 3 of Schedules 5 and F	Yes		2023			AGIT			Positive		X	X	X	X	X	X
Credits	874		Mine Reclamation Credit	No	10 years	2023	12/31/2027		AGIT, FIT	IEDC				X	X	X	X	X	X
Credits	875	1875	Attainable Homeownership Tax Credit	No	5 years	2024	01/01/2030		AGIT, FIT	IEDC/DOR			\$10,000	X	X	X	X	X	X
Credits	876		Employer Child Care Expenditure Credit	No	5 years	2024	07/01/2025		AGIT, FIT				\$100,000; \$2.5m per fiscal year	X	X	X	X	X	X
Credits	877		Employment of Individuals with Disability Tax Credit	No	5 years	2024	12/31/2028		AGIT, FIT					X	X	X	X	X	X
Credits	878		Health Reimbursement Arrangement Credit	No	10 years	2024			AGIT, FIT				\$400 first year; \$200 subsequent years; \$10M total limit per fiscal year.	X	X	X	X	X	X
Credits	879	1879	Historic Rehabilitation Tax Credit	No	10 years	2024	07/01/2030		AGIT	IEDC			\$10M total per fiscal year	X	X	X	X	X	X
Credits	880		Physician Practice Ownership Tax Credit	No	10 years	2024			AGIT				\$20,000	X	X				
Credits	881		Benefit Corporation Employment of Individuals with Disability Tax Credit	No	5 years	2024	12/31/2028		AGIT					X	X	X	X	X	X
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					

