

TYPE	3 - Digit Code #	4-Digit Code #	Hard coded	Description	Indiana Code	Add or Subtract	Threshold	IT-40	IT-40PNR	IT-40EZ	IT-41	IT-20	IT-20S	IT-65	IT-20NP	FIT-20	URT-1
Addback	100		FIT20/IT-40 Schedule 1/IT-40PNR Schedule B	Certain Taxes Deducted from Fed Sch C, C-EZ, E and/or F Previously referred to as "All State Income Taxes"	6-3-1-3.5 (a)(2)	Add/Subt	n/a	X	X			X	X	X	X	X	
Addback	101		IT-40 Schedule 1	Net Operating Loss Carryforward	6-3-1-3.5 (a) 16, 18	Add	n/a	X			X	X			X	X	
Addback	102			Income Taxed on Federal Form 4972	Repealed	Add	n/a	X	X								
Addback	103			Qualified Domestic Production Activities	6-3-1-3.5 (a) (18) (post 2015); 6-3-1-3.5 (a) (20) (pre-2016)	Add/Subt (special circumstance)	n/a	X	X		X	X	X	X	X	X	
Addback	104		FIT20	Net Bonus Depreciation	6-3-1-3.5 (a) 15 (post 2015); 6-3-1-3.5 (a) 17 (pre-2016)6-3-1-33	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	105		FIT20	Excess IRC Section 179 Deduction	6-3-1-3.5	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	106			Unemployment compensation (1 year only)	Repealed	Add	n/a	X	X	X							
Addback	107			Deferral of Business Indebtedness Discharge & Reacquisition	6-3-1-3.5(a)(21) (post-2015); 6-3-1-3.5(a)(26) (pre-2016)	Add/Subt	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	6-3-1-3.5 (a)(27)	Add/Subt	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	6-3-1-3.5(a)(28)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	110			Qualified Disaster Assistance Property	6-3-1-3.5 (a) 29	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	111			Qualified Refinery property	6-3-1-3.5 (a)(30)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	112			Qualified Film or Television Production	6-3-1-3.5(a)(31)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	113			Qualified Preferred Stock - limited to \$3000 loss per year after 2015	6-3-1-3.5 (a)(32)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	114		FIT20	Charitable Contributions	6-3-1-3.5	Add	n/a					X			X	X	
Addback	115			Intangible Expenses	6-3-1-3.5	Add	n/a					X					
Addback	116			Dividends Paid to Shareholders of a captive REIT	6-3-1-3.5	Add	n/a					X					
Addback	117			Discharge of debt of a principal residence add-back	6-3-1-3.5 (a) 25	Add	n/a	X	X								
Addback	118			Exempt insurance income add-back		Subtract	n/a										
Addback	119			Foreign Gross-Up	6-3-1-3.5	Subtract	n/a					X				X	
Addback	120			Other (current year conformity) add-back	6-3-1-11	Add (IND)/Add or Subtract all others thru 2019. Starting 2020 Add only all tax types	n/a	X	X		X	X	X	X	X	X	
Addback	121			Qualified environmental remediation costs (true-up till 2051)	6-3-1-3.5(a)(34)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	122			IRA charitable distribution	6-3-1-3.5(a)(36) (2011 IC)	Add	n/a	X	X								
Addback	123			Tuition and fees add-back. Use 303 if reporting on 2013	6-3-1-3.5 (a) 37 (2011 IC)	Add	n/a	X	X								
Addback	124			Educator expense add-back (324 for 2010 add back)	6-3-1-3.5 (a)(37) (2011 IC)	Add	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	6-3-1-3.5(a)(38) (2011 IC)	Add	n/a	X	X								
Addback	126			Qualified Advance Mining Safety Equipment (true-up till 2018) Use 304 if reporting on 2013	6-3-1-3.5 (a) 39	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	127			Qualified transportation fringe expenses. Use 305 if reporting on 2013	6-3-1-3.5 (a)(40) (2011 IC)	Add	n/a	X	X								
Addback	128			Student loan interest add-back	6-3-1-3.5 (a)(41)	Add	n/a	X	X								
Addback	129			Qualified leasehold improvement property (true-up till 2050) Use 306 if reporting on 2013 - retroactive to 2012	6-3-1-3.5(a)(42) (2011 IC)	Add/Subt	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	6-3-1-3.5	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	131			Start-up expenditures add-back (true-up till 2027)	6-3-1-3.5 (a)(44)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	132			Deductions based on employment of illegal aliens	6-3-1-3.5(a)(32) (post 2012 IC); 6-3-1-3.5(a)(46) (2012 IC)	Add	n/a	X	X		X	X	X	X	X	X	
Addback	133			RIC dividends to nonresident aliens	6-3-1-11(d)(2)	Add	n/a		X								
Addback	134			Oil and gas well depletion	6-3-1-11 (d)(5)	Add	n/a	X	X		X	X	X	X	X	X	
Addback	135			Qualified Electric Utility Amortization (true-up till 2019)	6-3-1-11 (d)(6)	Add/Subt	n/a	X	X		X	X	X	X	X	X	
Addback	136			Related CFC Payments	6-3-1-11 (d)(7)	Add	n/a					X				X	

Deduction	625			Nonresident Military Spouse Earned Income	6-3-1-3.5 (a) (1)	Subtract	n/a		X								
Deduction	626			Private School/Homeschool	6-3-2-22	Subtract	1000 per student	X	X								
Deduction	627			Olympic/Paralympic Medal Winners Deduction	6-3-2-24	Subtract	n/a	X	X								
Deduction	629			Lottery Winnings Annuity Deduction	6-3-2-14.1	Subtract	n/a	X	X		X	X	X	X	X		
Deduction	630			Repayment of Previously Taxed Income Deduction	6-3-1-3.5(a)(23)	Subtract	n/a	X	X								
Deduction	631			Infrastructure Fund Gift Deduction	6-3-2-26	Subtract	n/a	X	X			X	X	X	X		
Deduction	632			Military Retirement Income and/or Survivor's Benefits Deduction	6-3-2-4(a)(2)	Subtract	n/a	X	X								
Deduction	633			Civic Group Capital Contribution Deduction	6-3-1-3.5(a)(25)	Subtract	n/a	X	X		X	X	X	X	X	X	
Deduction	636			Indiana-only Tax-exempt Bonds Deduction - first year addback in 2021	6-8-5-1	Subtract	n/a	X	X		X	X	X	X	X		
Credits				Automatic Taxpayer Refund (Odd years 2013, 2015 no) happened in 2011 for tax refund in 2012. State cannot not have excess reserves	4-10-22-4		n/a	X	X								
Credits			IT-40 Schedule 5, IT-40PNR Schedule F	Unified Tax Credit for Elderly	6-3-3-9		Variable	X	X								
Credits	800			Airport Development Zone Employment Expense - repealed in 2013	6-3-3-10 8-22-3.5-14		n/a	X	X		X	X	X	X	X	X	X
Credits	801			Airport Development Zone Investment Expense	6-3-1-10		n/a	X	X		X	X	X	X	X		
Credits	802			Airport Development Zone Loan Interest	6-3-1-7		n/a	X	X		X	X	X	X	X	X	X
Credits	803			Blended Biodiesel	6-3-1-27		n/a	X	X		X	X	X	X	X	X	X
Credits	804			Capital Investment	6-3-1-13.5		n/a	X	X		X	X	X	X	X	X	X
Credits	805			Coal Combustion Product Credit	6-3-1-25.2		Aggregate \$2.0Million	X	X		X	X	X	X	X		
Credits	806			Coal Gasification Technology Investment	6-3-1-29		\$15.0Million per year	X	X		X	X	X	X	X	X	X
Credits	807		IT20	College Credit	6-3-3-5		\$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	6-3-1-19		n/a	X	X		X	X	X	X	X	X	X
Credits	809			County Credit for Elderly	6-3-5-1.1-7		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	6-3-6-8-6		n/a	X	X								
Credits	811			Credit for Taxes Paid to Other States	6-3-3-3		n/a	X	X		X						
Credits	812		FIT 20, IT20	Enterprise Zone Employment Expense	6-3-3-10		n/a	X	X		X	X	X	X	X	X	X
Credits	813			Enterprise Zone Investment Cost	6-3-1-10	Subtract	n/a	X	X		X	X	X	X	X		
Credits	814		FIT20, IT20	Enterprise Zone Loan Interest	6-3-1-7		n/a	X	X		X	X	X	X	X	X	X
Credits	815			Ethanol Production	6-3-1-28		Limits set by IEDC	X	X		X	X	X	X	X	X	X
Credits	816			Financial Institution Nonresident	6-5-5-2-6		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	Insurance Code Title 27		n/a					X					
Credits	818			Headquarters Relocation Credit. 2006 (TY) first year for offset. 2019 first year some may be refundable	6-3-1-30		n/a	X	X		X	X	X	X	X	X	X
Credits	819			Historic Building Rehabilitation	6-3-1-16		n/a	X	X		X	X	X	X	X		
Credits	820	1820		Hoosier Business Investment	6-3-1-26		n/a	X	X		X	X	X	X	X	X	X
Credits	821			Indiana Comprehensive Health Ins Assn	27-8-10-2.4		n/a					X					
Credits	822		IT20	Indiana's Research Expense	6-3-1-4		n/a	X	X		X	X	X	X	X		
Credits	823			Individual Development Account	6-3-1-18		Funds Avail - capped at 200K per Fiscal Year	X	X		X	X	X	X	X	X	X
Credits	824			Industrial Recovery (Dino credit)	6-3-1-11			X	X		X	X	X	X	X	X	X
Credits	825			Maternity Home Credit (No CF 2012/13, CF thru 2015, then sunset)	6-3-1-14		n/a					X	X	X	X		
Credits	826			Military Base Investment Cost	6-3-1-11.6		n/a	X	X		X	X	X	X	X		
Credits	827			Military Base Recovery Cost	6-3-1-11.5		n/a	X	X		X	X	X	X	X	X	X
Credits	828			Neighborhood Assistance	6-3-1-9		Funds Avail	X	X		X	X	X	X	X	X	X
Credits	829			Prison Investment Credit	6-3-1-6		n/a	X	X		X	X	X	X	X		

