

**INDIANA TAX EXPENDITURE STUDY  
INDIVIDUAL INCOME TAX DEDUCTIONS,  
EXEMPTIONS AND CREDITS  
TAX YEARS 2007, 2008, AND 2009**

**INDIANA STATE BUDGET AGENCY  
TAX AND REVENUE DIVISION  
JANUARY 2013**

Income tax deductions and exemptions exclude specified amounts of income from taxation. Exemptions are generally broad-based such as an exemption from taxation of the first \$1,000 of every taxpayer's income while deductions are more narrowly applied such as a deduction of a specified amount available to taxpayers undertaking a particular economic activity. Income tax credits, on the other hand, provide direct reductions in tax liabilities and are generally available to taxpayers who engage in specific activities.

Deductions, exemptions, and credits reduce tax receipts from what they otherwise would be, thereby reducing funding available for other government programs and services or foregoing an opportunity for a more broad-based tax decrease. Within that context, providing a deduction or exemption is analogous to direct spending by a governmental entity and for that reason is often described as a tax expenditure. Unlike direct expenditures, however, tax expenditures are generally not subject to budgeting and appropriation processes. Nor are tax expenditures generally subject to regular reviews for efficiency and efficacy.

Working under a confidentiality agreement with the Indiana Department of Revenue, the Indiana State Budget Agency has access for research purposes to tax return data that has been cleaned of information that could be used to identify a particular taxpayer. Using this data, the Budget Agency quantified the reductions in state income tax liabilities resulting from the deductions, exemptions, and credits available in tax years 2007, 2008 and 2009 by simulating their elimination. The dynamic interactions between a particular deduction, exemption or credit and all of the other deductions, exemptions and credit were captured by recalculating each tax return as though that deduction, exemption or credit did not exist.

For tax year 2009, thirty deductions and exemptions were available to individuals with income subject to taxation by the State of Indiana. These deductions and exemptions reduced tax liabilities by a total of \$622.9M, or 15.0% of total individual income tax collections, for that year. For that same year, forty-two credits were available which reduced tax liabilities for individuals with income subject to taxation by the State of Indiana by \$311.7M, or 7.5% of total individual income tax collections for that year. This report provides detailed information on those reductions along with comparable information for tax years 2007 and 2008.

**Summary of Individual Income Tax Exemptions and Deductions**

Exemptions and Deductions	Enactment	Indiana Code Citation	Tax Year 2008			Tax Year 2009		
			Count	Amount Claimed	Dynamic State Tax Reduction	Count	Amount Claimed	Dynamic State Tax Reduction
Federal Exemption	1971	IC 6-3-1-3.5(a)(3); IC 6-3-1-3.5(a)(4)(A)	3,061,165	\$6,189,043,376	-\$201,921,732	3,000,008	\$6,149,364,117	-\$199,179,479
Dependent Child Exemption	1997	IC 6-3-1-3.5(a)(5)(A)	958,706	\$2,524,007,748	-\$81,982,997	945,752	\$2,519,840,664	-\$81,109,375
Elderly/Blind Exemption	1971	IC 6-3-1-3.5(a)(4)(B)	511,579	\$684,273,020	-\$21,262,999	514,121	\$690,801,239	-\$21,202,848
Additional Elderly Exemption	1999	IC 6-3-1-3.5(a)(5)(B)	336,624	\$220,806,164	-\$6,445,504	348,171	\$229,512,553	-\$6,596,183
Renter's Deduction	1979	IC 6-3-2-6	679,737	\$1,838,536,507	-\$58,819,966	667,913	\$1,835,821,885	-\$57,984,328
Homeowner's Residential Property Tax Deduction	1999	IC 6-3-1-3.5(a)(15)	1,428,717	\$1,546,145,306	-\$51,412,489	1,419,672	\$1,629,017,714	-\$53,913,817
State Tax Refund Reported on Federal Return	1978	IC 6-3-1-3.5(a)(8)	443,213	\$253,998,713	-\$8,306,376	428,467	\$289,739,678	-\$9,418,802
Interest on U.S. Govt. Obligations Deduction	1971	IC 6-3-1-3.5(a)(1)	114,284	\$221,370,847	-\$6,941,483	97,626	\$178,772,369	-\$5,294,463
Taxable Social Security Benefits Deduction	1978	IC 6-3-1-3.5(a)(9)(12)	312,003	\$3,296,108,223	-\$111,857,808	318,765	\$3,411,186,056	-\$115,691,296
Taxable Railroad Retirement Benefits Deduction	1978	IC 6-3-1-3.5(a)(9)(12)	8,736	\$106,534,264	-\$3,256,899	8,341	\$107,405,155	-\$3,309,982
Military Service Deduction	1977	IC 6-3-2-4	40,824	\$191,901,376	-\$6,264,046	44,394	\$212,215,010	-\$6,974,120
Non-Indiana Locality Earnings Deduction	1977	IC 6-3-1-3.5	51,468	\$105,918,374	-\$3,592,630	48,503	\$100,811,891	-\$3,416,096
Insulation Deduction	1978	IC 6-3-2-5	63,650	\$45,745,616	-\$1,534,036	80,142	\$56,088,135	-\$1,872,547
Nontaxable Portion of Unemployment Compensation Deduction	1987	IC 6-3-2-10	68,517	\$251,496,507	-\$7,538,769	151,456	\$1,038,906,832	-\$31,899,433
Airport Development Zone Employee Deduction	1983	IC 6-3-2-8; IC 8-22-3.5-8	55	\$634,031	-\$19,823	46	\$250,633	-\$8,509
Civil Service Annuity Deduction	1977	IC 6-3-2-3.7	4,158	\$7,114,747	-\$238,595	4,273	\$7,365,888	-\$248,174
Disability Retirement Deduction	1985	IC 6-3-2-9	1,886	\$8,531,670	-\$253,363	1,865	\$8,521,472	-\$250,227
Enterprise Zone Employee Deduction	1983	IC 6-3-2-8	3,826	\$24,997,312	-\$838,630	3,768	\$24,493,340	-\$815,204
Human Services Deduction	1989	IC 6-3-1-3.5(a)(14)	1,009	\$13,545,070	-\$349,068	1,168	\$15,657,354	-\$406,139
Indiana Lottery Winnings Deduction	1989	IC 6-3-2-14.1; IC 6-3-2-14.5; IC 4-30-4-7	4,322	\$30,878,301	-\$1,002,423	4,325	\$31,315,667	-\$1,016,570
Indiana Net Operating Loss Deduction	1987	IC 6-3-2-2.5	6,849	\$425,981,702	-\$6,248,663	8,928	\$463,382,559	-\$8,225,238
IN Partnership Long-Term Care Policy Premiums Deduction	1999	IC 6-3-1-3.5(a)(16)	11,795	\$30,007,643	-\$997,600	11,918	\$31,796,491	-\$1,040,802
Law Enforcement Reward Deduction	1990	IC 6-3-2-17	26	\$14,440	-\$490	21	\$15,714	-\$483
Medical Savings Account Deduction	1995	IC 6-3-2-18	1,287	\$1,867,224	-\$62,398	1,225	\$2,052,506	-\$68,753
National Guard and Reserve Components Members Deduction	2007	IC 6-3-1	1,017	\$13,431,813	-\$428,653	1,746	\$28,525,989	-\$920,446
Nonresident Military Spouse Earned Income Exemption Deduction	2009	IC 6-3-1-3.5(a)(21)	n.a.	n.a.	n.a.	69	\$1,642,832	-\$43,970
Qualified Patents Income Exemption Deduction	2007	IC 6-3-2-21.7	5	\$30,409	-\$1,034	10	\$293,461	-\$9,445
Railroad Unemployment Sickness Benefits Deduction	1978	IC 6-3-1-3.5 (a) (1)	n.a.	n.a.	n.a.	370	\$2,316,278	-\$73,725
Recovery of Deductions	1977	IC 6-3-1-3.5(a)(8)	12,976	\$7,836,641	-\$249,919	1,230	\$2,774,732	-\$77,055
Solar Powered Roof Vent or Fan Deduction	2009	IC 6-3-2-5.3	n.a.	n.a.	n.a.	196	\$103,771	-\$3,426

Notes : Due to the dynamic nature of removing each exemption from the available tax expenditures separately, summing the individual state impacts of the deductions will not equal the total of removing all of the deductions simultaneously.  
: "n.a." refers to credits that were unavailable in the given tax year.

**Summary of Individual Income Tax Credits**

Credits	Enactment	Indiana Code Citation	Tax Year 2008			Tax Year 2009		
			Count	Amount Claimed	Dynamic State Tax Reduction	Count	Amount Claimed	Dynamic State Tax Reduction
Unified Tax Credit for the Elderly	1982	IC 6-3-3-9	111,441	\$6,761,520	-\$6,761,520	117,884	\$7,299,973	-\$7,299,973
Indiana's Earned Income Tax Credit	1999	IC 6-3-1-21	479,662	\$58,788,377	-\$58,788,377	533,976	\$103,539,173	-\$103,539,173
Lake County Residential Income Tax Credit	2001	IC 6-3-1-20	29,208	\$8,506,324	-\$6,404,909	29,794	\$8,654,776	-\$6,547,621
Economic Development for a Growing Economy Credit (EDGE Credit)	1994	IC 6-3-1-13	437	\$1,120,569	-\$1,120,569	680	\$1,218,055	-\$1,218,055
Media Production Expenditure Credit	2007	IC 6-3-1-32	375	\$90,069	-\$90,069	75	\$19,570	-\$19,570
College Credit	1963	IC 6-3-3-5	89,908	\$8,712,428	-\$8,712,428	88,123	\$8,541,334	-\$8,541,334
Credit For Taxes Paid to Other States	1963	IC 6-3-3-3	113,768	\$153,953,845	-\$153,953,845	109,052	\$134,586,950	-\$134,586,950
Airport Development Zone Credits	1993	IC 8-22-3.5-14; IC 6-3-3-10; IC 6-3-1-7; IC 6-3-1-10-6	62	\$25,620	-\$25,620	12	\$6,268	-\$6,268
Alternative Fuel Vehicle Manufacturer Credit	2007	IC 6-3-1-31.9	-	-	-	7	\$6,285	-\$6,285
Blended Biodiesel and Ethanol Credits	2003	IC 6-3-1-27; IC 6-3-1-28	72	\$656,941	-\$656,941	41	\$712,649	-\$712,649
Capital Investment Credit	2001	IC 6-3-1-13.5	34	\$58,461	-\$58,461	19	\$22,208	-\$22,208
Coal Combustion Product Credit	2003	IC 6-3-1-25.2	0	\$0	\$0	0	\$0	\$0
Coal Gasification Technology Investment Credit	2005	IC 6-3-1-29	-	-	-	0	\$0	\$0
IN CollegeChoice 529 Education Savings Plan Credit	2006	IC 6-3-3-12	40,674	\$28,631,813	-\$28,631,813	48,473	\$33,488,161	-\$33,488,161
Composite Filer Credit	2007	IC 6-3-4-12	671	\$2,081,040	-\$2,081,040	n.a.	n.a.	n.a.
Community Revitalization Enhancement District Credit	1998	IC 6-3-1-19	77	\$152,446	-\$152,446	40	\$83,316	-\$83,316
Employer Health Benefit Plan Credit	2007	IC 6-3-1-31	218	\$155,466	-\$155,466	211	\$139,691	-\$139,691
Energy Star Heating and Cooling Equipment Credit	2007	IC 6-3-1-31.5	n.a.	n.a.	n.a.	30,207	\$2,856,727	-\$2,856,727
Enterprise Zone Employment Expense Credit	1983	IC 6-3-3-10	221	\$502,076	-\$502,076	242	\$460,236	-\$460,236
Enterprise Zone Investment Cost Credit	1986	IC 6-3-1-10	24	\$141,734	-\$141,734	29	\$84,829	-\$84,829
Enterprise Zone Loan Interest Credit	1984	IC 6-3-1-7	66	\$22,625	-\$22,625	85	\$53,056	-\$53,056
Headquarters Relocation Credit	2005	6-3-1-30	0	\$0	\$0	-	-	-
Historic Building Rehabilitation Credit	1993	IC 6-3-1-16	48	\$153,611	-\$153,611	40	\$100,847	-\$100,847
Hoosier Business Investment Credit	2003	IC 6-3-1-26	261	\$1,028,125	-\$1,028,125	92	\$1,412,821	-\$1,412,821

Credits	Enactment	Indiana Code Citation	Tax Year 2008			Tax Year 2009		
			Count	Amount Claimed	Dynamic State Tax Reduction	Count	Amount Claimed	Dynamic State Tax Reduction
Indiana's Research Expense Credit	1984	IC 6-3.1-4	940	\$7,129,928	-\$7,129,928	850	\$5,661,470	-\$5,661,470
Individual Development Account Credit	1997	IC 6-3.1-18	98	\$95,715	-\$95,715	94	\$37,581	-\$37,581
Industrial Recovery Credit	1987	IC 6-3.1-11	6	\$40,877	-\$40,877	6	\$17,069	-\$17,069
Maternity Home Credit	1990	IC 6-3.1-14	8	\$2,056	-\$2,056	10	\$6,665	-\$6,665
Military Base Investment Cost Credit	2004	IC 6-3.1-11.6	4	\$902	-\$902	4	\$1,986	-\$1,986
Military Base Recovery Credit	1998	IC 6-3.1-11.5	25	\$15,800	-\$15,800	12	\$7,799	-\$7,799
Neighborhood Assistance Credit	1984	IC 6-3.1-9	3,641	\$2,082,432	-\$2,082,432	3,654	\$1,896,412	-\$1,896,412
Prison Investment Credit	1984	IC 6-3.1-6	10	\$80,054	-\$80,054	10	\$76,133	-\$76,133
Residential Historic Rehabilitation Credit	2001	IC 6-3.1-22	133	\$232,793	-\$232,793	97	\$159,516	-\$159,516
Riverboat Building Credit	1994	IC 6-3.1-17	8	\$5,322	-\$5,322	-	-	-
Small Employer Qualified Wellness Program Credit	2007	IC 6-3.1-31.2	170	\$180,758	-\$180,758	199	\$263,999	-\$263,999
Teacher Summer Employment Credit	1984	IC 6-3.1-2	19	\$9,199	-\$9,199	23	\$12,320	-\$12,320
Twenty-First Century Scholars Program Credit	1990	IC 6-3-3-5.1	214	\$17,289	-\$17,289	173	\$15,142	-\$15,142
Venture Capital Investment Credit	2002	IC 6-3.1-24	490	\$3,344,229	-\$3,344,229	399	\$2,348,308	-\$2,348,308
Voluntary Remediation Credit	2001	IC 6-3.1-23	30	\$10,183	-\$10,183	29	\$19,627	-\$19,627

Notes : Some of the listed credits had a small number of taxpayers claiming the credit in the tax years shown. Thus, certain credit data, as denoted by a dash, were removed from the table to meet confidentiality requirements under State and Federal law.  
: "n.a." refers to credits that were unavailable in the given tax year.

## Federal Exemption

Description: Taxpayers are allowed a \$1,000 exemption on their Indiana tax return for each exemption claimed on the individual's federal return.

Indiana Code Citation: IC 6-3-1-3.5(a)(3), IC 6-3-1-3.5(a)(4)(A)

Enacted: PL 64 - 1971

Notes: The exemption amount has not changed since enacted in 1971.

### Totals

Tax Year	Number of Fed Exemptions Claimed	Amount Claimed	Average Exemption per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	3,095,037	\$6,215,799,298	\$2,008	-\$203,521,463	-\$65.76
2008	3,061,165	\$6,189,043,376	\$2,022	-\$201,921,732	-\$65.96
2009	3,000,008	\$6,149,364,117	\$2,050	-\$199,179,479	-\$66.39

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Fed Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	Single	1,752,671	\$2,435,179,148	39.18%	\$1,389	-\$77,843,391	38.25%	-\$44.41
2007	Joint	1,295,886	\$3,717,549,231	59.81%	\$2,869	-\$123,616,920	60.74%	-\$95.39
2007	Separate	46,480	\$63,070,920	1.01%	\$1,357	-\$2,061,152	1.01%	-\$44.34
2008	Single	1,732,051	\$2,437,695,601	39.39%	\$1,407	-\$77,637,672	38.45%	-\$44.82
2008	Joint	1,283,884	\$3,688,840,949	59.60%	\$2,873	-\$122,245,254	60.54%	-\$95.22
2008	Separate	45,230	\$62,506,826	1.01%	\$1,382	-\$2,038,806	1.01%	-\$45.08
2009	Single	1,683,273	\$2,415,703,046	39.28%	\$1,435	-\$76,180,527	38.25%	-\$45.26
2009	Joint	1,271,042	\$3,669,934,712	59.68%	\$2,887	-\$120,933,796	60.72%	-\$95.15
2009	Separate	45,693	\$63,726,359	1.04%	\$1,395	-\$2,065,157	1.04%	-\$45.20

### By Income (Indiana AGI)

	Number of Fed Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007							
< \$0	50,735	\$66,632,545	1.07%	\$1,313	\$0	0.00%	\$0.00
\$0-\$20,000	1,196,143	\$1,728,335,348	27.81%	\$1,445	-\$53,217,655	26.15%	-\$44.49
\$20,001-\$50,000	938,294	\$1,906,213,925	30.67%	\$2,032	-\$64,806,815	31.84%	-\$69.07
\$50,001-\$75,000	406,442	\$1,045,455,536	16.82%	\$2,572	-\$35,545,490	17.47%	-\$87.46
\$75,001-\$250,000	464,267	\$1,353,800,264	21.78%	\$2,916	-\$46,029,208	22.62%	-\$99.14
Greater than \$250,000	39,156	\$115,361,681	1.86%	\$2,946	-\$3,922,295	1.93%	-\$100.17

	Number of Fed Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2008							
< \$0	61,628	\$82,698,923	1.34%	\$1,342	\$0	0.00%	\$0.00
\$0-\$20,000	1,175,324	\$1,736,811,415	28.06%	\$1,478	-\$53,361,855	26.43%	-\$45.40
\$20,001-\$50,000	921,445	\$1,876,864,579	30.33%	\$2,037	-\$63,809,150	31.60%	-\$69.25
\$50,001-\$75,000	395,285	\$1,005,518,186	16.25%	\$2,544	-\$34,187,618	16.93%	-\$86.49
\$75,001-\$250,000	471,324	\$1,377,207,814	22.25%	\$2,922	-\$46,825,065	23.19%	-\$99.35
Greater than \$250,000	36,159	\$109,942,459	1.78%	\$3,041	-\$3,738,044	1.85%	-\$103.38

	Number of Fed Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2009							
< \$0	69,213	\$95,929,291	1.56%	\$1,386	\$0	0.00%	\$0.00
\$0-\$20,000	1,178,045	\$1,813,653,156	29.49%	\$1,540	-\$55,032,405	27.63%	-\$46.72
\$20,001-\$50,000	893,557	\$1,856,435,908	30.19%	\$2,078	-\$63,113,319	31.69%	-\$70.63
\$50,001-\$75,000	385,249	\$983,909,858	16.00%	\$2,554	-\$33,452,935	16.80%	-\$86.83
\$75,001-\$250,000	442,325	\$1,301,483,557	21.16%	\$2,942	-\$44,250,441	22.22%	-\$100.04
Greater than \$250,000	31,619	\$97,952,347	1.59%	\$3,098	-\$3,330,380	1.67%	-\$105.33

# Child Exemption

Description: An additional \$1,500 exemption is allowed for each dependent child.

Indiana Code Citation: IC 6-3-1-3.5(a)(5)(A)

Enacted: PL 57-1997

Notes: The original amount of the exemption, established by PL 57-1997, was \$500 for each dependent child. The deduction was increased to \$1,500 for each dependent child by PL 257-1999.

## Totals

Tax Year	Number of Child Exemptions Claimed	Amount Claimed	Average Exemption per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	971,934	\$2,545,921,359	\$2,619	-\$83,060,438	-\$85.46
2008	958,706	\$2,524,007,748	\$2,633	-\$81,982,997	-\$85.51
2009	945,752	\$2,519,840,664	\$2,664	-\$81,109,375	-\$85.76

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Child Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	Single	361,036	\$806,320,705	31.67%	\$2,233	-\$25,118,366	30.24%	-\$69.57
2007	Joint	600,286	\$1,716,232,935	67.41%	\$2,859	-\$57,173,033	68.83%	-\$95.24
2007	Separate	10,612	\$23,367,719	0.92%	\$2,202	-\$769,040	0.93%	-\$72.47

2008	Single	362,615	\$820,863,543	32.52%	\$2,264	-\$25,527,598	31.14%	-\$70.40
2008	Joint	585,561	\$1,679,633,469	66.55%	\$2,868	-\$55,681,635	67.92%	-\$95.09
2008	Separate	10,530	\$23,510,736	0.93%	\$2,233	-\$773,764	0.94%	-\$73.48

2009	Single	361,603	\$834,985,280	33.14%	\$2,309	-\$25,664,137	31.64%	-\$70.97
2009	Joint	573,858	\$1,661,774,862	65.95%	\$2,896	-\$54,694,771	67.43%	-\$95.31
2009	Separate	10,291	\$23,080,523	0.92%	\$2,243	-\$750,467	0.93%	-\$72.92

## By Income (Indiana AGI)

2007	Number of Child Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
< \$0	10,293	\$18,875,304	0.74%	\$1,834	\$0	0.00%	\$0.00
\$0-\$20,000	238,120	\$532,769,839	20.93%	\$2,237	-\$15,259,336	18.37%	-\$64.08
\$20,001-\$50,000	291,000	\$765,862,122	30.08%	\$2,632	-\$26,035,023	31.34%	-\$89.47
\$50,001-\$75,000	175,095	\$485,610,749	19.07%	\$2,773	-\$16,510,767	19.88%	-\$94.30
\$75,001-\$250,000	237,943	\$681,458,816	26.77%	\$2,864	-\$23,169,599	27.89%	-\$97.37
Greater than \$250,000	19,483	\$61,344,530	2.41%	\$3,149	-\$2,085,712	2.51%	-\$107.05

2008	Number of Child Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
< \$0	12,247	\$23,969,786	0.95%	\$1,957	\$0	0.00%	\$0.00
\$0-\$20,000	240,898	\$550,565,802	21.81%	\$2,285	-\$15,705,194	19.16%	-\$65.19
\$20,001-\$50,000	281,776	\$748,971,092	29.67%	\$2,658	-\$25,460,769	31.06%	-\$90.36
\$50,001-\$75,000	165,337	\$456,531,561	18.09%	\$2,761	-\$15,522,072	18.93%	-\$93.88
\$75,001-\$250,000	239,715	\$684,347,138	27.11%	\$2,855	-\$23,267,801	28.38%	-\$97.06
Greater than \$250,000	18,733	\$59,622,371	2.36%	\$3,183	-\$2,027,161	2.47%	-\$108.21

2009	Number of Child Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
< \$0	12,994	\$28,479,948	1.13%	\$2,192	\$0	0.00%	\$0.00
\$0-\$20,000	251,643	\$602,163,792	23.90%	\$2,393	-\$16,882,187	20.81%	-\$67.09
\$20,001-\$50,000	277,557	\$746,139,831	29.61%	\$2,688	-\$25,363,248	31.27%	-\$91.38
\$50,001-\$75,000	161,205	\$443,654,519	17.61%	\$2,752	-\$15,084,253	18.60%	-\$93.57
\$75,001-\$250,000	225,534	\$645,687,714	25.62%	\$2,863	-\$21,953,381	27.07%	-\$97.34
Greater than \$250,000	16,819	\$53,714,861	2.13%	\$3,194	-\$1,826,305	2.25%	-\$108.59

## Elderly and Blind Exemption

Description: An additional \$1,000 exemption may be taken for certain individuals and their spouses who are older than age 65 or legally blind.

Indiana Code Citation: IC 6-3-1-3.5(a)(4)(B)

Enacted: PL 64 - 1971

Notes: The amount of the exemption established by PL 64 - 1971 was \$500. The exemption was increased to \$1,000 by PL 2-1987, effective January 1, 1987.

### Totals

Tax Year	Number of Additional Exemptions Claimed	Amount Claimed	Average Exemption per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	510,528	\$678,974,046	\$1,330	-\$21,081,043	-\$41.29
2008	511,579	\$684,273,020	\$1,338	-\$21,262,999	-\$41.56
2009	514,121	\$690,801,239	\$1,344	-\$21,202,848	-\$41.24

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Additional Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	Single	245,303	\$243,703,521	35.89%	\$993	-\$7,235,144	34.32%	-\$29.49
2007	Joint	261,572	\$431,877,593	63.61%	\$1,651	-\$13,745,799	65.20%	-\$52.55
2007	Separate	3,653	\$3,392,932	0.50%	\$929	-\$100,100	0.47%	-\$27.40

2008	Single	242,724	\$241,341,645	35.27%	\$994	-\$7,188,200	33.81%	-\$29.61
2008	Joint	265,205	\$439,532,275	64.23%	\$1,657	-\$13,973,287	65.72%	-\$52.69
2008	Separate	3,650	\$3,399,100	0.50%	\$931	-\$101,511	0.48%	-\$27.81

2009	Single	242,026	\$241,224,141	34.92%	\$997	-\$7,082,322	33.40%	-\$29.26
2009	Joint	267,950	\$445,654,145	64.51%	\$1,663	-\$14,005,383	66.05%	-\$52.27
2009	Separate	4,145	\$3,922,953	0.57%	\$946	-\$115,143	0.54%	-\$27.78

### By Income (Indiana AGI)

	Number of Additional Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007							
< \$0	13,435	\$14,824,304	2.18%	\$1,103	\$0	0.00%	\$0.00
\$0-\$20,000	254,507	\$315,496,050	46.47%	\$1,240	-\$9,226,821	43.77%	-\$36.25
\$20,001-\$50,000	153,397	\$219,809,556	32.37%	\$1,433	-\$7,473,523	35.45%	-\$48.72
\$50,001-\$75,000	42,391	\$60,946,070	8.98%	\$1,438	-\$2,072,168	9.83%	-\$48.88
\$75,001-\$250,000	40,489	\$58,616,928	8.63%	\$1,448	-\$1,992,975	9.45%	-\$49.22
Greater than \$250,000	6,309	\$9,281,138	1.37%	\$1,471	-\$315,557	1.50%	-\$50.02

	Number of Additional Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2008							
< \$0	16,068	\$17,618,760	2.57%	\$1,097	\$0	0.00%	\$0.00
\$0-\$20,000	253,351	\$316,625,567	46.27%	\$1,250	-\$9,362,023	44.03%	-\$36.95
\$20,001-\$50,000	156,594	\$226,025,773	33.03%	\$1,443	-\$7,684,876	36.14%	-\$49.08
\$50,001-\$75,000	41,964	\$60,703,409	8.87%	\$1,447	-\$2,063,916	9.71%	-\$49.18
\$75,001-\$250,000	38,404	\$55,631,142	8.13%	\$1,449	-\$1,891,459	8.90%	-\$49.25
Greater than \$250,000	5,198	\$7,668,369	1.12%	\$1,475	-\$260,725	1.23%	-\$50.16

	Number of Additional Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2009							
< \$0	19,120	\$22,129,439	3.20%	\$1,157	\$0	0.00%	\$0.00
\$0-\$20,000	262,194	\$332,288,125	48.10%	\$1,267	-\$9,765,803	46.06%	-\$37.25
\$20,001-\$50,000	154,469	\$224,196,391	32.45%	\$1,451	-\$7,622,677	35.95%	-\$49.35
\$50,001-\$75,000	39,895	\$57,326,432	8.30%	\$1,437	-\$1,949,099	9.19%	-\$48.86
\$75,001-\$250,000	34,351	\$48,924,342	7.08%	\$1,424	-\$1,663,428	7.85%	-\$48.42
Greater than \$250,000	4,092	\$5,936,510	0.86%	\$1,451	-\$201,841	0.95%	-\$49.33

## Additional Elderly Exemption

Description: An additional \$500 exemption is available for the head of household and/or spouse who are age 65 or older and have a federal adjusted gross income less than \$40,000.

### Totals

Tax Year	Number of Additional Elderly Exemptions Claimed	Amount Claimed	Average Exemption per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	332,162	\$216,775,025	\$653	-\$6,303,061	-\$18.98
2008	336,624	\$220,806,164	\$656	-\$6,445,504	-\$19.15
2009	348,171	\$229,512,553	\$659	-\$6,596,183	-\$18.95

Indiana Code Citation: IC 6-3-1-3.5(a)(5)(B)

Enacted: PL 249 -1999

Notes: The amount of the exemption has not changed since enacted in 1999.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Additional Elderly Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007	Single	194,593	\$96,253,677	44.40%	\$495	-\$2,719,336	43.14%	-\$13.97
2007	Joint	135,394	\$119,464,372	55.11%	\$882	-\$3,555,462	56.41%	-\$26.26
2007	Separate	2,175	\$1,056,977	0.49%	\$486	-\$28,263	0.45%	-\$12.99

2008	Single	195,624	\$96,792,935	43.84%	\$495	-\$2,756,962	42.77%	-\$14.09
2008	Joint	138,802	\$122,949,162	55.68%	\$886	-\$3,659,560	56.78%	-\$26.37
2008	Separate	2,198	\$1,064,068	0.48%	\$484	-\$28,981	0.45%	-\$13.19

2009	Single	199,281	\$98,668,108	42.99%	\$495	-\$2,768,945	41.98%	-\$13.89
2009	Joint	146,274	\$129,582,144	56.46%	\$886	-\$3,793,293	57.51%	-\$25.93
2009	Separate	2,616	\$1,262,301	0.55%	\$483	-\$33,945	0.51%	-\$12.98

### By Income (Indiana AGI)

	Number of Additional Elderly Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2007							
< \$0	11,813	\$7,218,145	3.33%	\$611	\$0	0.00%	\$0.00
\$0-\$20,000	242,096	\$153,555,381	70.84%	\$634	-\$4,399,013	69.79%	-\$18.17
\$20,001-\$50,000	78,103	\$55,893,422	25.78%	\$716	-\$1,900,375	30.15%	-\$24.33
\$50,001-\$75,000	77	\$53,457	0.02%	\$694	-\$1,819	0.03%	-\$23.62
\$75,001-\$250,000	65	\$49,120	0.02%	\$756	-\$1,669	0.03%	-\$25.68
Greater than \$250,000	8	\$5,500	0.00%	\$688	-\$185	0.00%	-\$23.17

	Number of Additional Elderly Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2008							
< \$0	14,189	\$8,571,959	3.88%	\$604	\$0	0.00%	\$0.00
\$0-\$20,000	241,702	\$154,155,082	69.81%	\$638	-\$4,470,813	69.36%	-\$18.50
\$20,001-\$50,000	80,499	\$57,905,840	26.22%	\$719	-\$1,968,798	30.55%	-\$24.46
\$50,001-\$75,000	106	\$75,783	0.03%	\$715	-\$2,577	0.04%	-\$24.31
\$75,001-\$250,000	112	\$84,000	0.04%	\$750	-\$2,856	0.04%	-\$25.50
Greater than \$250,000	16	\$13,500	0.01%	\$844	-\$459	0.01%	-\$28.69

	Number of Additional Elderly Exemptions Claimed	Amount Claimed	% Distribution of Exemptions Claimed	Average Exemption Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Exemption
2009							
< \$0	17,715	\$10,769,852	4.69%	\$608	\$0	0.00%	\$0.00
\$0-\$20,000	251,663	\$161,862,435	70.52%	\$643	-\$4,662,254	70.68%	-\$18.53
\$20,001-\$50,000	78,542	\$56,695,622	24.70%	\$722	-\$1,927,651	29.22%	-\$24.54
\$50,001-\$75,000	132	\$99,225	0.04%	\$752	-\$3,374	0.05%	-\$25.56
\$75,001-\$250,000	112	\$82,304	0.04%	\$735	-\$2,798	0.04%	-\$24.98
Greater than \$250,000	7	\$3,116	0.00%	\$445	-\$106	0.00%	-\$15.14

# Renter's Deduction

Description: A deduction of up to \$3,000 may be taken for rent paid on an individual's principal place of residence, if the rental unit was subject to Indiana property tax.

Indiana Code Citation: IC 6-3-2-6

Enacted: PL 70 - 1979

Notes:

- Maximum deduction limited to \$1,500 in PL 70 - 1979
- Maximum deduction limited to \$2,000 in PL 14 - 1999
- Maximum deduction limited to \$2,500 in PL 192 - 2002(ss)
- Maximum deduction limited to \$3,000 in PL 146 - 2008, effective January 1, 2008.

## Totals

Tax Year	Number of Renter's Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	671,883	\$1,552,785,435	\$2,311	-\$49,885,893	-\$74.25
2008	679,737	\$1,838,536,507	\$2,705	-\$58,819,966	-\$86.53
2009	667,913	\$1,835,821,885	\$2,749	-\$57,984,328	-\$86.81

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Renter's Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	515,157	\$1,186,714,526	76.42%	\$2,304	-\$37,921,950	76.02%	-\$73.61
2007	Joint	145,815	\$341,505,848	21.99%	\$2,342	-\$11,150,947	22.35%	-\$76.47
2007	Separate	10,911	\$24,565,062	1.58%	\$2,251	-\$812,993	1.63%	-\$74.51

2008	Single	521,804	\$1,404,037,969	76.37%	\$2,691	-\$44,706,793	76.01%	-\$85.68
2008	Joint	147,039	\$405,978,472	22.08%	\$2,761	-\$13,176,430	22.40%	-\$89.61
2008	Separate	10,894	\$28,520,065	1.55%	\$2,618	-\$936,743	1.59%	-\$85.99

2009	Single	510,501	\$1,395,330,256	76.01%	\$2,733	-\$43,868,806	75.66%	-\$85.93
2009	Joint	146,466	\$410,848,788	22.38%	\$2,805	-\$13,150,441	22.68%	-\$89.78
2009	Separate	10,946	\$29,642,841	1.61%	\$2,708	-\$965,080	1.66%	-\$88.17

## By Income (Indiana AGI)

	Number of Renter's Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007							
< \$0	18,049	\$41,836,173	2.69%	\$2,318	-\$157,786	0.32%	-\$8.74
\$0-\$20,000	325,468	\$738,776,613	47.58%	\$2,270	-\$23,474,726	47.06%	-\$72.13
\$20,001-\$50,000	257,825	\$606,092,506	39.03%	\$2,351	-\$20,606,655	41.31%	-\$79.92
\$50,001-\$75,000	47,427	\$111,715,852	7.19%	\$2,356	-\$3,798,341	7.61%	-\$80.09
\$75,001-\$250,000	22,338	\$52,490,253	3.38%	\$2,350	-\$1,784,668	3.58%	-\$79.89
Greater than \$250,000	776	\$1,874,037	0.12%	\$2,415	-\$63,715	0.13%	-\$82.11

	Number of Renter's Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2008							
< \$0	22,589	\$61,430,705	3.34%	\$2,719	-\$275,007	0.47%	-\$12.17
\$0-\$20,000	331,303	\$873,885,049	47.53%	\$2,638	-\$27,835,558	47.32%	-\$84.02
\$20,001-\$50,000	254,625	\$705,214,593	38.36%	\$2,770	-\$23,977,191	40.76%	-\$94.17
\$50,001-\$75,000	47,274	\$131,540,968	7.15%	\$2,783	-\$4,472,393	7.60%	-\$94.61
\$75,001-\$250,000	23,141	\$64,147,934	3.49%	\$2,772	-\$2,181,030	3.71%	-\$94.25
Greater than \$250,000	805	\$2,317,257	0.13%	\$2,879	-\$78,787	0.13%	-\$97.87

	Number of Renter's Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009							
< \$0	24,665	\$68,255,458	3.72%	\$2,767	-\$247,453	0.43%	-\$10.03
\$0-\$20,000	335,959	\$900,506,799	49.05%	\$2,680	-\$28,257,005	48.73%	-\$84.11
\$20,001-\$50,000	239,652	\$675,434,781	36.79%	\$2,818	-\$22,964,625	39.60%	-\$95.82
\$50,001-\$75,000	45,219	\$128,387,852	6.99%	\$2,839	-\$4,365,187	7.53%	-\$96.53
\$75,001-\$250,000	21,665	\$61,067,294	3.33%	\$2,819	-\$2,076,288	3.58%	-\$95.84
Greater than \$250,000	753	\$2,169,701	0.12%	\$2,881	-\$73,770	0.13%	-\$97.97

# Homeowner's Residential Property Tax Deduction

Description: Taxpayers are eligible to take a deduction of up to \$2,500 for Indiana property taxes paid during a tax year on the individual's principal place of residence.

Indiana Code Citation: IC 6-3-1-3.5(a)(15)

Enacted: PL 273-1999

Notes: The amount of the deduction has not changed since enacted in 1999.

## Totals

Tax Year	Number of Homeowner's PTax Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	1,411,445	\$1,910,149,016	\$1,353	-\$63,779,253	-\$45.19
2008	1,428,717	\$1,546,145,306	\$1,082	-\$51,412,489	-\$35.99
2009	1,419,672	\$1,629,017,714	\$1,147	-\$53,913,817	-\$37.98

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Homeowner's PTax Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	457,913	\$515,976,627	27.01%	\$1,127	-\$17,056,653	26.74%	-\$37.25
2007	Joint	938,573	\$1,375,488,417	72.01%	\$1,466	-\$46,104,141	72.29%	-\$49.12
2007	Separate	14,959	\$18,683,972	0.98%	\$1,249	-\$618,458	0.97%	-\$41.34

2008	Single	467,261	\$417,720,077	27.02%	\$894	-\$13,734,839	26.71%	-\$29.39
2008	Joint	946,173	\$1,112,543,248	71.96%	\$1,176	-\$37,153,818	72.27%	-\$39.27
2008	Separate	15,283	\$15,881,981	1.03%	\$1,039	-\$523,832	1.02%	-\$34.28

2009	Single	467,365	\$438,655,453	26.93%	\$939	-\$14,322,425	26.57%	-\$30.65
2009	Joint	936,654	\$1,173,195,232	72.02%	\$1,253	-\$39,029,420	72.39%	-\$41.67
2009	Separate	15,653	\$17,167,029	1.05%	\$1,097	-\$561,972	1.04%	-\$35.90

## By Income (Indiana AGI)

	Number of Homeowner's PTax Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007							
< \$0	14,986	\$20,431,082	1.07%	\$1,363	-\$13,127	0.02%	-\$0.88
\$0-\$20,000	222,574	\$214,706,402	11.24%	\$965	-\$6,816,170	10.69%	-\$30.62
\$20,001-\$50,000	436,716	\$490,936,918	25.70%	\$1,124	-\$16,691,419	26.17%	-\$38.22
\$50,001-\$75,000	302,663	\$401,592,879	21.02%	\$1,327	-\$13,654,159	21.41%	-\$45.11
\$75,001-\$250,000	400,527	\$703,256,419	36.82%	\$1,756	-\$23,910,717	37.49%	-\$59.70
Greater than \$250,000	33,979	\$79,225,317	4.15%	\$2,332	-\$2,693,659	4.22%	-\$79.27

	Number of Homeowner's PTax Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2008							
< \$0	17,508	\$21,563,016	1.39%	\$1,232	-\$14,388	0.03%	-\$0.82
\$0-\$20,000	229,705	\$177,720,282	11.49%	\$774	-\$5,605,453	10.90%	-\$24.40
\$20,001-\$50,000	437,211	\$389,225,964	25.17%	\$890	-\$13,233,018	25.74%	-\$30.27
\$50,001-\$75,000	298,641	\$306,734,974	19.84%	\$1,027	-\$10,428,993	20.28%	-\$34.92
\$75,001-\$250,000	413,934	\$582,027,513	37.64%	\$1,406	-\$19,788,938	38.49%	-\$47.81
Greater than \$250,000	31,718	\$68,873,557	4.45%	\$2,171	-\$2,341,701	4.55%	-\$73.83

	Number of Homeowner's PTax Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009							
< \$0	21,503	\$26,964,149	1.66%	\$1,254	-\$11,071	0.02%	-\$0.51
\$0-\$20,000	248,313	\$202,340,133	12.42%	\$815	-\$6,313,494	11.71%	-\$25.43
\$20,001-\$50,000	437,251	\$413,823,995	25.40%	\$946	-\$14,069,009	26.10%	-\$32.18
\$50,001-\$75,000	294,019	\$326,975,373	20.07%	\$1,112	-\$11,117,164	20.62%	-\$37.81
\$75,001-\$250,000	390,812	\$596,346,880	36.61%	\$1,526	-\$20,275,795	37.61%	-\$51.88
Greater than \$250,000	27,774	\$62,567,183	3.84%	\$2,253	-\$2,127,284	3.95%	-\$76.59

# State Tax Refund Reported on Federal Returns

Description: A taxpayer may claim a deduction for the state tax refund amount reported on the individual's federal income tax form.

Indiana Code Citation: IC 6-3-1-3.5(a)(8)

Enacted: PL 42-1978

Notes: The amount of the deduction has not changed since enacted in 1978.

## Totals

Tax Year	Number of Tax Forms with a State Tax Rfd on Fed Return Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	444,961	\$230,812,057	\$519	-\$7,678,065	-\$17.26
2008	443,213	\$253,998,713	\$573	-\$8,306,376	-\$18.74
2009	428,467	\$289,739,678	\$676	-\$9,418,802	-\$21.98

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Tax Forms with a State Tax Rfd on Fed Return Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	132,186	\$42,225,541	18.29%	\$319	-\$1,402,776	18.27%	-\$10.61
2007	Joint	307,204	\$184,792,645	80.06%	\$602	-\$6,152,872	80.14%	-\$20.03
2007	Separate	5,571	\$3,793,871	1.64%	\$681	-\$122,417	1.59%	-\$21.97

2008	Single	131,935	\$49,686,843	19.56%	\$377	-\$1,566,061	18.85%	-\$11.87
2008	Joint	305,783	\$201,559,302	79.35%	\$659	-\$6,654,934	80.12%	-\$21.76
2008	Separate	5,495	\$2,752,568	1.08%	\$501	-\$85,381	1.03%	-\$15.54

2009	Single	134,487	\$59,424,985	20.51%	\$442	-\$1,933,530	20.53%	-\$14.38
2009	Joint	288,192	\$226,835,605	78.29%	\$787	-\$7,383,431	78.39%	-\$25.62
2009	Separate	5,788	\$3,479,088	1.20%	\$601	-\$101,841	1.08%	-\$17.60

## By Income (Indiana AGI)

2007	Number of Tax Forms with a State Tax Rfd on Fed Return Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	2,278	\$4,943,081	2.14%	\$2,170	-\$11,690	0.15%	-\$5.13
\$0-\$20,000	20,927	\$7,185,178	3.11%	\$343	-\$231,127	3.01%	-\$11.04
\$20,001-\$50,000	102,565	\$28,575,307	12.38%	\$279	-\$971,560	12.65%	-\$9.47
\$50,001-\$75,000	108,028	\$34,286,407	14.85%	\$317	-\$1,165,739	15.18%	-\$10.79
\$75,001-\$250,000	197,712	\$87,318,406	37.83%	\$442	-\$2,968,825	38.67%	-\$15.02
Greater than \$250,000	13,451	\$68,503,679	29.68%	\$5,093	-\$2,329,123	30.33%	-\$173.16

2008	Number of Tax Forms with a State Tax Rfd on Fed Return Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	3,029	\$9,549,675	3.76%	\$3,153	-\$13,585	0.16%	-\$4.48
\$0-\$20,000	22,077	\$9,074,402	3.57%	\$411	-\$290,053	3.49%	-\$13.14
\$20,001-\$50,000	99,865	\$30,567,792	12.03%	\$306	-\$1,039,301	12.51%	-\$10.41
\$50,001-\$75,000	103,823	\$36,333,016	14.30%	\$350	-\$1,235,325	14.87%	-\$11.90
\$75,001-\$250,000	201,831	\$100,558,183	39.59%	\$498	-\$3,418,979	41.16%	-\$16.94
Greater than \$250,000	12,588	\$67,915,644	26.74%	\$5,395	-\$2,309,132	27.80%	-\$183.44

2009	Number of Tax Forms with a State Tax Rfd on Fed Return Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	3,500	\$12,301,700	4.25%	\$3,515	-\$13,382	0.14%	-\$3.82
\$0-\$20,000	27,374	\$13,044,501	4.50%	\$477	-\$416,048	4.42%	-\$15.20
\$20,001-\$50,000	97,811	\$36,525,042	12.61%	\$373	-\$1,241,842	13.18%	-\$12.70
\$50,001-\$75,000	98,086	\$39,261,491	13.55%	\$400	-\$1,334,893	14.17%	-\$13.61
\$75,001-\$250,000	190,708	\$113,637,052	39.22%	\$596	-\$3,863,660	41.02%	-\$20.26
Greater than \$250,000	10,988	\$74,969,892	25.87%	\$6,823	-\$2,548,976	27.06%	-\$231.98

## Interest on US Government Obligations Deduction

Description: A deduction may be taken by a taxpayer if the individual receives certain interest income from a direct obligation of the U.S. Government. The deduction may only be claimed for interest income included in an individual's federal adjusted income.

### Totals

Tax Year	Number of Interest on US Government Obligations Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	121,209	\$296,399,001	\$2,445	-\$9,576,304	-\$79.01
2008	114,284	\$221,370,847	\$1,937	-\$6,941,483	-\$60.74
2009	97,626	\$178,772,369	\$1,831	-\$5,294,463	-\$54.23

Indiana Code Citation: IC 6-3-1-3.5(a)(1)

Enacted: PL 64 - 1971

Notes: The amount of the deduction has not changed since enacted in 1971.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Interest on US Government Obligations Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	49,989	\$117,476,359	39.63%	\$2,350	-\$3,808,108	39.77%	-\$76.18
2007	Joint	70,303	\$173,858,856	58.66%	\$2,473	-\$5,658,823	59.09%	-\$80.49
2007	Separate	917	\$5,063,785	1.71%	\$5,522	-\$109,372	1.14%	-\$119.27

2008	Single	46,551	\$93,795,583	42.37%	\$2,015	-\$3,036,128	43.74%	-\$65.22
2008	Joint	66,879	\$124,405,587	56.20%	\$1,860	-\$3,837,561	55.28%	-\$57.38
2008	Separate	854	\$3,169,677	1.43%	\$3,712	-\$67,794	0.98%	-\$79.38

2009	Single	39,707	\$76,523,838	42.81%	\$1,927	-\$2,354,942	44.48%	-\$59.31
2009	Joint	57,119	\$99,406,303	55.60%	\$1,740	-\$2,879,945	54.40%	-\$50.42
2009	Separate	800	\$2,842,228	1.59%	\$3,553	-\$59,576	1.13%	-\$74.47

### By Income (Indiana AGI)

2007	Number of Interest on US Government Obligations Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	1,584	\$25,578,985	8.63%	\$16,148	-\$409,713	4.28%	-\$258.66
\$0-\$20,000	28,042	\$53,342,713	18.00%	\$1,902	-\$1,772,363	18.51%	-\$63.20
\$20,001-\$50,000	32,898	\$74,320,381	25.07%	\$2,259	-\$2,526,892	26.39%	-\$76.81
\$50,001-\$75,000	19,022	\$33,130,341	11.18%	\$1,742	-\$1,126,433	11.76%	-\$59.22
\$75,001-\$250,000	32,739	\$59,209,331	19.98%	\$1,809	-\$2,013,116	21.02%	-\$61.49
Greater than \$250,000	6,924	\$50,817,250	17.14%	\$7,339	-\$1,727,785	18.04%	-\$249.54

2008	Number of Interest on US Government Obligations Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	2,278	\$18,573,311	8.39%	\$8,153	-\$85,360	1.23%	-\$37.47
\$0-\$20,000	28,326	\$48,300,111	21.82%	\$1,705	-\$1,603,212	23.10%	-\$56.60
\$20,001-\$50,000	31,125	\$53,212,487	24.04%	\$1,710	-\$1,809,224	26.06%	-\$58.13
\$50,001-\$75,000	17,127	\$25,454,264	11.50%	\$1,486	-\$865,445	12.47%	-\$50.53
\$75,001-\$250,000	29,559	\$42,722,914	19.30%	\$1,445	-\$1,452,578	20.93%	-\$49.14
Greater than \$250,000	5,869	\$33,107,760	14.96%	\$5,641	-\$1,125,664	16.22%	-\$191.80

2009	Number of Interest on US Government Obligations Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	2,702	\$24,371,732	13.63%	\$9,020	-\$84,795	1.60%	-\$31.38
\$0-\$20,000	26,270	\$47,073,004	26.33%	\$1,792	-\$1,560,527	29.47%	-\$59.40
\$20,001-\$50,000	26,870	\$43,249,913	24.19%	\$1,610	-\$1,470,497	27.77%	-\$54.73
\$50,001-\$75,000	14,373	\$19,120,074	10.70%	\$1,330	-\$650,082	12.28%	-\$45.23
\$75,001-\$250,000	23,079	\$29,738,107	16.63%	\$1,289	-\$1,011,096	19.10%	-\$43.81
Greater than \$250,000	4,332	\$15,219,539	8.51%	\$3,513	-\$517,464	9.77%	-\$119.45

# Taxable Social Security Benefits Deduction

Description: A taxpayer may claim a deduction for social security income.

Indiana Code Citation: IC 6-3-1-3.5(a)(9)(12)

Enacted: PL 42-1978

Notes: The amount of the deduction has not changed since enacted in 1978.

## Totals

Tax Year	Number of Social Security Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	307,206	\$3,240,266,333	\$10,548	-\$109,991,641	-\$358.04
2008	312,003	\$3,296,108,223	\$10,564	-\$111,857,808	-\$358.52
2009	318,765	\$3,411,186,056	\$10,701	-\$115,691,296	-\$362.94

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Social Security Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	100,202	\$785,401,474	24.24%	\$7,838	-\$26,642,451	24.22%	-\$265.89
2007	Joint	203,837	\$2,422,582,631	74.76%	\$11,885	-\$82,283,040	74.81%	-\$403.67
2007	Separate	3,167	\$32,282,227	1.00%	\$10,193	-\$1,066,151	0.97%	-\$336.64

2008	Single	99,277	\$765,959,415	23.24%	\$7,715	-\$25,962,584	23.21%	-\$261.52
2008	Joint	209,469	\$2,495,378,335	75.71%	\$11,913	-\$84,741,660	75.76%	-\$404.55
2008	Separate	3,257	\$34,770,473	1.05%	\$10,676	-\$1,153,564	1.03%	-\$354.18

2009	Single	99,224	\$764,592,569	22.41%	\$7,706	-\$25,892,260	22.38%	-\$260.95
2009	Joint	215,967	\$2,606,992,809	76.42%	\$12,071	-\$88,490,234	76.49%	-\$409.74
2009	Separate	3,574	\$39,600,679	1.16%	\$11,080	-\$1,308,802	1.13%	-\$366.20

## By Income (Indiana AGI)

2007	Number of Social Security Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	714	\$5,752,340	0.18%	\$8,056	-\$66,739	0.06%	-\$93.47
\$0-\$20,000	30,337	\$77,151,446	2.38%	\$2,543	-\$2,574,577	2.34%	-\$84.87
\$20,001-\$50,000	171,814	\$1,400,555,354	43.22%	\$8,152	-\$47,618,881	43.29%	-\$277.15
\$50,001-\$75,000	52,549	\$837,842,816	25.86%	\$15,944	-\$28,486,657	25.90%	-\$542.10
\$75,001-\$250,000	46,039	\$797,037,418	24.60%	\$17,312	-\$27,099,271	24.64%	-\$588.62
Greater than \$250,000	5,753	\$121,926,959	3.76%	\$21,194	-\$4,145,515	3.77%	-\$720.58

2008	Number of Social Security Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	897	\$7,464,977	0.23%	\$8,322	-\$95,786	0.09%	-\$106.79
\$0-\$20,000	34,328	\$90,777,266	2.75%	\$2,644	-\$3,034,580	2.71%	-\$88.40
\$20,001-\$50,000	175,999	\$1,467,454,145	44.52%	\$8,338	-\$49,893,442	44.60%	-\$283.49
\$50,001-\$75,000	52,323	\$858,736,725	26.05%	\$16,412	-\$29,197,048	26.10%	-\$558.02
\$75,001-\$250,000	43,910	\$772,732,245	23.44%	\$17,598	-\$26,272,895	23.49%	-\$598.34
Greater than \$250,000	4,546	\$98,942,863	3.00%	\$21,765	-\$3,364,057	3.01%	-\$740.00

2009	Number of Social Security Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	1,190	\$10,118,085	0.30%	\$8,503	-\$123,501	0.11%	-\$103.78
\$0-\$20,000	44,132	\$125,157,268	3.67%	\$2,836	-\$4,186,825	3.62%	-\$94.87
\$20,001-\$50,000	178,093	\$1,565,732,731	45.90%	\$8,792	-\$53,234,917	46.01%	-\$298.92
\$50,001-\$75,000	51,594	\$893,555,809	26.19%	\$17,319	-\$30,380,897	26.26%	-\$588.85
\$75,001-\$250,000	40,246	\$736,212,878	21.58%	\$18,293	-\$25,031,239	21.64%	-\$621.96
Greater than \$250,000	3,510	\$80,409,285	2.36%	\$22,909	-\$2,733,915	2.36%	-\$778.89

# Taxable Railroad Retirement Benefits Deduction

Description: A deduction may be taken for railroad retirement benefits that are issued by the United States Railroad Retirement Board.

Indiana Code Citation: IC 6-3-1-3.5(a)(9)(12)

Enacted: PL 42-1978

Notes: The amount of the deduction has not changed since enacted in 1978.

## Totals

Tax Year	Number of RR Retirement Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	8,924	\$105,921,365	\$11,869	-\$3,335,303	-\$373.75
2008	8,736	\$106,534,264	\$12,195	-\$3,256,899	-\$372.81
2009	8,341	\$107,405,155	\$12,877	-\$3,309,982	-\$396.83

## By Filing Type

Tax Year	Single, Joint or Separate	Number of RR Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	3,870	\$25,722,661	24.28%	\$6,647	-\$772,621	23.16%	-\$199.64
2007	Joint	4,972	\$79,094,997	74.67%	\$15,908	-\$2,527,686	75.79%	-\$508.38
2007	Separate	82	\$1,103,707	1.04%	\$13,460	-\$34,994	1.05%	-\$426.76

2008	Single	3,727	\$25,338,523	23.78%	\$6,799	-\$755,239	23.19%	-\$202.64
2008	Joint	4,928	\$80,230,766	75.31%	\$16,281	-\$2,471,672	75.89%	-\$501.56
2008	Separate	81	\$964,975	0.91%	\$11,913	-\$29,988	0.92%	-\$370.22

2009	Single	3,606	\$25,856,628	24.07%	\$7,170	-\$745,274	22.52%	-\$206.68
2009	Joint	4,649	\$80,433,488	74.89%	\$17,301	-\$2,529,123	76.41%	-\$544.01
2009	Separate	86	\$1,115,039	1.04%	\$12,966	-\$35,585	1.08%	-\$413.77

## By Income (Indiana AGI)

2007	Number of RR Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	911	\$12,990,232	12.26%	\$14,259	-\$299,074	8.97%	-\$328.29
\$0-\$20,000	5,215	\$56,233,610	53.09%	\$10,783	-\$1,788,514	53.62%	-\$342.96
\$20,001-\$50,000	1,946	\$24,213,518	22.86%	\$12,443	-\$823,259	24.68%	-\$423.05
\$50,001-\$75,000	512	\$7,707,934	7.28%	\$15,055	-\$262,071	7.86%	-\$511.86
\$75,001-\$250,000	324	\$4,631,589	4.37%	\$14,295	-\$157,473	4.72%	-\$486.03
Greater than \$250,000	16	\$144,482	0.14%	\$9,030	-\$4,910	0.15%	-\$306.88

2008	Number of RR Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	996	\$17,009,424	15.97%	\$17,078	-\$338,324	10.39%	-\$339.68
\$0-\$20,000	5,070	\$56,343,558	52.89%	\$11,113	-\$1,790,411	54.97%	-\$353.14
\$20,001-\$50,000	1,873	\$22,656,435	21.27%	\$12,096	-\$770,319	23.65%	-\$411.28
\$50,001-\$75,000	489	\$6,600,958	6.20%	\$13,499	-\$224,433	6.89%	-\$458.96
\$75,001-\$250,000	293	\$3,771,854	3.54%	\$12,873	-\$128,243	3.94%	-\$437.69
Greater than \$250,000	15	\$152,035	0.14%	\$10,136	-\$5,169	0.16%	-\$344.61

2009	Number of RR Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	1,165	\$19,415,648	18.08%	\$16,666	-\$448,560	13.55%	-\$385.03
\$0-\$20,000	4,968	\$58,250,528	54.23%	\$11,725	-\$1,850,296	55.90%	-\$372.44
\$20,001-\$50,000	1,583	\$20,574,194	19.16%	\$12,997	-\$699,523	21.13%	-\$441.90
\$50,001-\$75,000	373	\$5,614,351	5.23%	\$15,052	-\$190,888	5.77%	-\$511.76
\$75,001-\$250,000	230	\$3,209,417	2.99%	\$13,954	-\$109,120	3.30%	-\$474.44
Greater than \$250,000	22	\$341,017	0.32%	\$15,501	-\$11,595	0.35%	-\$527.03

# Military Service Deduction

Description: If a taxpayer's federal adjusted gross income includes active or reserve military pay received, the taxpayer may take a deduction of up to \$5,000. Taxpayers filing joint returns may deduct up to \$10,000 if both spouses qualify for the deduction. Certain retired military personnel or the surviving spouses of retired military personnel may also take this deduction.

Indiana Code Citation: IC 6-3-2-4

Enacted: PL 78 -1977

Notes: The original amount of the deduction established by PL 78-1977 was \$2,000 per qualified taxpayer. The deduction was increased to \$5,000 per qualified taxpayer by PL 144-2007, effective January 1, 2008.

## Totals

Tax Year	Number of Military Service Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	39,246	\$78,254,082	\$1,994	-\$2,599,486	-\$66.24
2008	40,824	\$191,901,376	\$4,701	-\$6,264,046	-\$153.44
2009	44,394	\$212,215,010	\$4,780	-\$6,974,120	-\$157.10

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Military Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	16,633	\$32,359,280	41.35%	\$1,945	-\$1,074,703	41.34%	-\$64.61
2007	Joint	21,723	\$44,144,565	56.41%	\$2,032	-\$1,466,494	56.41%	-\$67.51
2007	Separate	890	\$1,750,236	2.24%	\$1,967	-\$58,288	2.24%	-\$65.49

2008	Single	17,558	\$79,472,762	41.41%	\$4,526	-\$2,591,752	41.38%	-\$147.61
2008	Joint	22,267	\$107,785,381	56.17%	\$4,841	-\$3,520,905	56.21%	-\$158.12
2008	Separate	999	\$4,643,233	2.42%	\$4,648	-\$151,390	2.42%	-\$151.54

2009	Single	19,699	\$91,013,862	42.89%	\$4,620	-\$2,983,620	42.78%	-\$151.46
2009	Joint	23,650	\$116,226,094	54.77%	\$4,914	-\$3,826,890	54.87%	-\$161.81
2009	Separate	1,045	\$4,975,054	2.34%	\$4,761	-\$163,610	2.35%	-\$156.56

## By Income (Indiana AGI)

2007	Number of Military Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	523	\$1,035,586	1.32%	\$1,980	-\$3,864	0.15%	-\$7.39
\$0-\$20,000	14,153	\$27,746,772	35.46%	\$1,960	-\$913,586	35.14%	-\$64.55
\$20,001-\$50,000	13,770	\$27,592,760	35.26%	\$2,004	-\$938,153	36.09%	-\$68.13
\$50,001-\$75,000	5,384	\$10,825,887	13.83%	\$2,011	-\$368,082	14.16%	-\$68.37
\$75,001-\$250,000	5,269	\$10,752,039	13.74%	\$2,041	-\$365,569	14.06%	-\$69.38
Greater than \$250,000	147	\$301,038	0.38%	\$2,048	-\$10,233	0.39%	-\$69.61

2008	Number of Military Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	1,180	\$5,339,256	2.78%	\$4,525	-\$45,182	0.72%	-\$38.29
\$0-\$20,000	17,161	\$78,969,693	41.15%	\$4,602	-\$2,560,722	40.88%	-\$149.22
\$20,001-\$50,000	12,602	\$59,947,310	31.24%	\$4,757	-\$2,038,209	32.54%	-\$161.74
\$50,001-\$75,000	4,911	\$23,498,339	12.25%	\$4,785	-\$798,944	12.75%	-\$162.68
\$75,001-\$250,000	4,840	\$23,516,520	12.25%	\$4,859	-\$799,562	12.76%	-\$165.20
Greater than \$250,000	130	\$630,258	0.33%	\$4,848	-\$21,429	0.34%	-\$164.84

2009	Number of Military Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	1,169	\$5,144,868	2.42%	\$4,401	-\$40,164	0.58%	-\$34.36
\$0-\$20,000	19,009	\$88,654,210	41.78%	\$4,664	-\$2,907,814	41.69%	-\$152.97
\$20,001-\$50,000	14,377	\$69,963,584	32.97%	\$4,866	-\$2,378,762	34.11%	-\$165.46
\$50,001-\$75,000	4,901	\$23,930,926	11.28%	\$4,883	-\$813,652	11.67%	-\$166.02
\$75,001-\$250,000	4,792	\$23,804,854	11.22%	\$4,968	-\$809,365	11.61%	-\$168.90
Greater than \$250,000	146	\$716,568	0.34%	\$4,908	-\$24,363	0.35%	-\$166.87

## Non-Indiana Locality Earnings Deduction

Description: A taxpayer may deduct up to \$2,000 for income subject to local taxes in another state. Taxpayers filing joint returns may deduct up to \$4,000 if both spouses qualify for the deduction.

### Totals

Tax Year	Number of Non-Indiana Locality Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	53,555	\$110,727,982	\$2,068	-\$3,757,601	-\$70.16
2008	51,468	\$105,918,374	\$2,058	-\$3,592,630	-\$69.80
2009	48,503	\$100,811,891	\$2,078	-\$3,416,096	-\$70.43

Indiana Code Citation: IC 6-3-1-3.5 (a) (6)

Enacted: PL 77-1977

Notes: The amount of the deduction has not changed since enacted in 1977.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Non-Indiana Locality Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	21,825	\$39,221,658	35.42%	\$1,797	-\$1,329,513	35.38%	-\$60.92
2007	Joint	30,949	\$70,126,205	63.33%	\$2,266	-\$2,381,398	63.38%	-\$76.95
2007	Separate	781	\$1,380,119	1.25%	\$1,767	-\$46,688	1.24%	-\$59.78

2008	Single	20,610	\$36,818,277	34.76%	\$1,786	-\$1,248,112	34.74%	-\$60.56
2008	Joint	30,129	\$67,793,960	64.01%	\$2,250	-\$2,300,332	64.03%	-\$76.35
2008	Separate	729	\$1,306,137	1.23%	\$1,792	-\$44,187	1.23%	-\$60.61

2009	Single	18,954	\$34,408,105	34.13%	\$1,815	-\$1,163,923	34.07%	-\$61.41
2009	Joint	28,812	\$65,048,274	64.52%	\$2,258	-\$2,206,500	64.59%	-\$76.58
2009	Separate	737	\$1,355,512	1.34%	\$1,839	-\$45,673	1.34%	-\$61.97

### By Income (Indiana AGI)

2007	Number of Non-Indiana Locality Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	159	\$201,408	0.18%	\$1,267	-\$944	0.03%	-\$5.94
\$0-\$20,000	10,311	\$17,491,715	15.80%	\$1,696	-\$593,472	15.79%	-\$57.56
\$20,001-\$50,000	16,889	\$32,970,656	29.78%	\$1,952	-\$1,121,002	29.83%	-\$66.37
\$50,001-\$75,000	11,640	\$25,304,430	22.85%	\$2,174	-\$860,352	22.90%	-\$73.91
\$75,001-\$250,000	14,017	\$33,534,693	30.29%	\$2,392	-\$1,140,179	30.34%	-\$81.34
Greater than \$250,000	539	\$1,225,080	1.11%	\$2,273	-\$41,651	1.11%	-\$77.27

2008	Number of Non-Indiana Locality Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	175	\$240,703	0.23%	\$1,375	-\$816	0.02%	-\$4.66
\$0-\$20,000	9,347	\$15,799,900	14.92%	\$1,690	-\$535,970	14.92%	-\$57.34
\$20,001-\$50,000	15,847	\$30,633,829	28.92%	\$1,933	-\$1,041,550	28.99%	-\$65.73
\$50,001-\$75,000	11,484	\$24,707,178	23.33%	\$2,151	-\$840,044	23.38%	-\$73.15
\$75,001-\$250,000	14,058	\$33,267,385	31.41%	\$2,366	-\$1,131,091	31.48%	-\$80.46
Greater than \$250,000	557	\$1,269,379	1.20%	\$2,279	-\$43,159	1.20%	-\$77.48

2009	Number of Non-Indiana Locality Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	168	\$290,823	0.29%	\$1,731	-\$456	0.01%	-\$2.71
\$0-\$20,000	8,371	\$14,653,351	14.54%	\$1,750	-\$496,138	14.52%	-\$59.27
\$20,001-\$50,000	15,022	\$29,314,894	29.08%	\$1,951	-\$996,706	29.18%	-\$66.35
\$50,001-\$75,000	10,930	\$23,604,287	23.41%	\$2,160	-\$802,546	23.49%	-\$73.43
\$75,001-\$250,000	13,539	\$31,865,575	31.61%	\$2,354	-\$1,083,430	31.72%	-\$80.02
Greater than \$250,000	473	\$1,082,961	1.07%	\$2,290	-\$36,821	1.08%	-\$77.85

# Insulation Deduction

Description: A taxpayer may claim a deduction of up to \$1,000 for upgrading (not replacing) insulating items on their principal place of residence. Insulation includes weather stripping, double pane windows, storm doors, and storm windows.

Indiana Code Citation: IC 6-3-2-5

Enacted: PL 37 - 1978

Notes: The amount of the deduction has not changed since enacted in 1978.

## Totals

Tax Year	Number of Insulation Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	65,487	\$46,211,744	\$706	-\$1,554,316	-\$23.73
2008	63,650	\$45,745,616	\$719	-\$1,534,036	-\$24.10
2009	80,142	\$56,088,135	\$700	-\$1,872,547	-\$23.37

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Insulation Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	20,076	\$14,047,901	30.40%	\$700	-\$469,996	30.24%	-\$23.41
2007	Joint	44,785	\$31,751,269	68.71%	\$709	-\$1,070,528	68.87%	-\$23.90
2007	Separate	626	\$412,574	0.89%	\$659	-\$13,791	0.89%	-\$22.03

2008	Single	19,662	\$13,995,799	30.59%	\$712	-\$465,716	30.36%	-\$23.69
2008	Joint	43,325	\$31,282,010	68.38%	\$722	-\$1,052,689	68.62%	-\$24.30
2008	Separate	663	\$467,808	1.02%	\$706	-\$15,631	1.02%	-\$23.58

2009	Single	24,137	\$16,917,990	30.16%	\$701	-\$559,579	29.88%	-\$23.18
2009	Joint	55,282	\$38,658,731	68.92%	\$699	-\$1,295,926	69.21%	-\$23.44
2009	Separate	723	\$511,414	0.91%	\$707	-\$17,042	0.91%	-\$23.57

## By Income (Indiana AGI)

	Number of Insulation Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007							
< \$0	302	\$221,580	0.48%	\$734	-\$45	0.00%	-\$0.15
\$0-\$20,000	7,780	\$5,619,533	12.16%	\$722	-\$181,683	11.69%	-\$23.35
\$20,001-\$50,000	21,102	\$14,536,805	31.46%	\$689	-\$494,238	31.80%	-\$23.42
\$50,001-\$75,000	15,691	\$10,767,483	23.30%	\$686	-\$366,096	23.55%	-\$23.33
\$75,001-\$250,000	19,869	\$14,419,808	31.20%	\$726	-\$490,272	31.54%	-\$24.68
Greater than \$250,000	743	\$646,535	1.40%	\$870	-\$21,980	1.41%	-\$29.58

	Number of Insulation Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2008							
< \$0	398	\$285,255	0.62%	\$717	-\$50	0.00%	-\$0.12
\$0-\$20,000	8,045	\$5,879,467	12.85%	\$731	-\$188,270	12.27%	-\$23.40
\$20,001-\$50,000	19,975	\$14,079,222	30.78%	\$705	-\$478,660	31.20%	-\$23.96
\$50,001-\$75,000	14,970	\$10,472,571	22.89%	\$700	-\$356,067	23.21%	-\$23.79
\$75,001-\$250,000	19,511	\$14,380,469	31.44%	\$737	-\$488,936	31.87%	-\$25.06
Greater than \$250,000	751	\$648,633	1.42%	\$864	-\$22,054	1.44%	-\$29.37

	Number of Insulation Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009							
< \$0	596	\$449,989	0.80%	\$755	-\$108	0.01%	-\$0.18
\$0-\$20,000	11,646	\$8,473,517	15.11%	\$728	-\$268,841	14.36%	-\$23.08
\$20,001-\$50,000	25,313	\$17,489,204	31.18%	\$691	-\$594,633	31.76%	-\$23.49
\$50,001-\$75,000	17,902	\$12,093,477	21.56%	\$676	-\$411,178	21.96%	-\$22.97
\$75,001-\$250,000	23,711	\$16,727,627	29.82%	\$705	-\$568,740	30.37%	-\$23.99
Greater than \$250,000	974	\$854,321	1.52%	\$877	-\$29,047	1.55%	-\$29.82

## Nontaxable Portion of Unemployment Compensation Deduction

Description: A taxpayer may be eligible for this deduction if the taxpayer reported unemployment compensation on their federal income tax return.

Indiana Code Citation: IC 6-3-2-10

Enacted: PL 2 - 1987

Notes: The calculation used to determine the deduction amount changed under PL 182-2009(ss), effective January 1, 2009. The Emergency Unemployment Compensation, 2008 program, effective June 30, 2008, provides up to 20 weeks of federally-funded benefits to eligible unemployed workers who have collected all their regular state unemployment benefits. An additional 13 weeks of EUC are available in states with high levels of unemployment. The Federal Additional Compensation, effective Feb. 22, 2009, program provides a \$25 supplement that is payable to individuals receiving state unemployment compensation (UC) or Federal UC.

### Totals

Tax Year	Number of Unemployment Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	47,658	\$140,771,521	\$2,954	-\$4,261,654	-\$89.42
2008	68,517	\$251,496,507	\$3,671	-\$7,538,769	-\$110.03
2009	151,456	\$1,038,906,832	\$6,859	-\$31,899,433	-\$210.62

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Unemployment Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	35,729	\$99,799,648	70.89%	\$2,793	-\$3,043,467	71.42%	-\$85.18
2007	Joint	11,456	\$39,407,624	27.99%	\$3,440	-\$1,169,878	27.45%	-\$102.12
2007	Separate	473	\$1,564,249	1.11%	\$3,307	-\$48,307	1.13%	-\$102.13
2008	Single	49,825	\$173,037,496	68.80%	\$3,473	-\$5,214,289	69.17%	-\$104.65
2008	Joint	17,981	\$75,689,727	30.10%	\$4,209	-\$2,239,618	29.71%	-\$124.55
2008	Separate	711	\$2,769,284	1.10%	\$3,895	-\$84,861	1.13%	-\$119.35
2009	Single	102,364	\$678,490,745	65.31%	\$6,628	-\$20,994,209	65.81%	-\$205.09
2009	Joint	47,100	\$348,187,923	33.51%	\$7,393	-\$10,513,650	32.96%	-\$223.22
2009	Separate	1,992	\$12,228,164	1.18%	\$6,139	-\$391,574	1.23%	-\$196.57

### By Income (Indiana AGI)

	Number of Unemployment Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	1,981	\$9,645,015	6.85%	\$4,869	-\$105,594	2.48%	-\$53.30
\$0-\$20,000	39,791	\$117,756,263	83.65%	\$2,959	-\$3,701,471	86.86%	-\$93.02
\$20,001-\$50,000	5,499	\$12,058,191	8.57%	\$2,193	-\$409,977	9.62%	-\$74.55
\$50,001-\$75,000	264	\$905,379	0.64%	\$3,429	-\$30,783	0.72%	-\$116.60
Greater than \$75,000	123	\$406,673	0.29%	\$3,306	-\$13,823	0.32%	-\$112.38

2008	Number of Unemployment Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	3,871	\$24,177,751	9.61%	\$6,246	-\$320,204	4.25%	-\$82.72
\$0-\$20,000	53,921	\$198,445,860	78.91%	\$3,680	-\$6,236,997	82.73%	-\$115.67
\$20,001-\$50,000	9,981	\$26,675,099	10.61%	\$2,673	-\$906,842	12.03%	-\$90.86
\$50,001-\$75,000	516	\$1,641,105	0.65%	\$3,180	-\$55,797	0.74%	-\$108.13
Greater than \$75,000	228	\$556,692	0.22%	\$2,442	-\$18,927	0.25%	-\$83.02

2009	Number of Unemployment Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	10,533	\$112,419,963	10.82%	\$10,673	-\$2,006,136	6.29%	-\$190.46
\$0-\$20,000	108,449	\$791,923,337	76.23%	\$7,302	-\$25,318,145	79.37%	-\$233.46
\$20,001-\$50,000	30,669	\$128,708,403	12.39%	\$4,197	-\$4,376,078	13.72%	-\$142.69
\$50,001-\$75,000	1,598	\$4,994,251	0.48%	\$3,125	-\$169,804	0.53%	-\$106.26
Greater than \$75,000	207	\$860,878	0.08%	\$4,159	-\$29,270	0.09%	-\$141.40

Note : Selected income categories were combined to meet confidentiality requirements under State and Federal law.

## Airport Development Zone Employee Deduction

Description: Certain areas within Indiana have been designated as airport development zones. A taxpayer must live in an airport development zone and work for a qualified employer in that zone in order to be eligible for this deduction. The amount of the deduction is the lesser of one-half (½) of the earned income shown on Form IT-40 QEC (provided by an employer) or \$7,500.

Indiana Code Citation: IC 6-3-2-8; IC 8-22-3.5-8

Enacted: PL 23 - 1983

Notes: The amount of the deduction has not changed since enacted in 1983.

### Totals

Tax Year	Number of Airport Zone Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	38	\$240,050	\$6,317	-\$7,735	-\$203.55
2008	55	\$634,031	\$11,528	-\$19,823	-\$360.42
2009	46	\$250,633	\$5,449	-\$8,509	-\$184.98

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Airport Zone Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	33	\$208,598	86.90%	\$6,321	-\$6,673	86.30%	-\$202.21
2007	Joint and Separate	5	\$31,452	13.10%	\$6,290	-\$1,059	13.70%	-\$211.80
2008	Single	42	\$244,624	38.58%	\$5,824	-\$8,286	41.80%	-\$197.28
2008	Joint and Separate	13	\$389,407	61.42%	\$29,954	-\$11,537	58.20%	-\$887.48
2009	Single	31	\$170,526	68.04%	\$5,501	-\$5,786	68.00%	-\$186.65
2009	Joint and Separate	15	\$80,107	31.96%	\$5,340	-\$2,723	32.00%	-\$181.54

### By Income (Indiana AGI)

Tax Year	Number of Airport Zone Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007							
< \$20,000	28	\$167,550	69.80%	\$5,984	-\$5,271	68.15%	-\$188.25
\$20,001-\$250,000	10	\$72,500	30.20%	\$7,250	-\$2,463	31.85%	-\$246.30
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2008							
< \$20,000	30	\$492,206	77.63%	\$16,407	-\$15,001	75.67%	-\$500.04
\$20,001-\$50,000	18	\$111,975	17.66%	\$6,221	-\$3,807	19.21%	-\$211.51
\$50,001-\$250,000	7	\$29,850	4.71%	\$4,264	-\$1,015	5.12%	-\$144.99
2009							
< \$20,000	25	\$124,819	49.80%	\$4,993	-\$4,231	49.73%	-\$169.26
\$20,001-\$250,000	21	\$125,814	50.20%	\$5,991	-\$4,278	50.27%	-\$203.70
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Civil Service Annuity Deduction

Description: If a taxpayer's federal adjusted gross income includes federal civil service annuity payments, a deduction may be taken if the taxpayer is at least 62 years of age by December 31st of the tax year. The deduction is equal to the remainder of:

(1) the lesser of annuity payments received or two thousand dollars (\$2,000); minus

(2) the total amount of social security benefits and railroad retirement benefits received by the individual during the taxable year.

Taxpayers filing joint returns may supplement \$4,000 in the calculation of Step (1) if both spouses qualify for the deduction.

Indiana Code Citation: IC 6-3-2-3.7

Enacted: PL 79 - 1977

Notes: The calculation used to determine the deduction amount has not changed since enacted in 1977.

### Totals

Tax Year	Number of Civil Service Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	3,994	\$6,772,086	\$1,696	-\$227,830	-\$57.04
2008	4,158	\$7,114,747	\$1,711	-\$238,595	-\$57.38
2009	4,273	\$7,365,888	\$1,724	-\$248,174	-\$58.08

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Civil Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	1,482	\$2,455,654	36.26%	\$1,657	-\$82,242	36.10%	-\$55.49
2007	Joint	2,482	\$4,273,863	63.11%	\$1,722	-\$144,139	63.27%	-\$58.07
2007	Separate	30	\$42,569	0.63%	\$1,419	-\$1,448	0.64%	-\$48.27
2008	Single	1,539	\$2,579,793	36.26%	\$1,676	-\$85,684	35.91%	-\$55.68
2008	Joint	2,589	\$4,489,416	63.10%	\$1,734	-\$151,400	63.45%	-\$58.48
2008	Separate	30	\$45,538	0.64%	\$1,518	-\$1,511	0.63%	-\$50.37
2009	Single	1,553	\$2,633,382	35.75%	\$1,696	-\$88,354	35.60%	-\$56.89
2009	Joint	2,693	\$4,692,881	63.71%	\$1,743	-\$158,472	63.86%	-\$58.85
2009	Separate	27	\$39,625	0.54%	\$1,468	-\$1,347	0.54%	-\$49.90

### By Income (Indiana AGI)

2007	Number of Civil Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	33	\$57,515	0.85%	\$1,743	-\$468	0.21%	-\$14.18
\$0-\$20,000	552	\$893,651	13.20%	\$1,619	-\$29,453	12.93%	-\$53.36
\$20,001-\$50,000	1,881	\$3,079,598	45.47%	\$1,637	-\$104,705	45.96%	-\$55.66
\$50,001-\$75,000	817	\$1,448,319	21.39%	\$1,773	-\$49,244	21.61%	-\$60.27
\$75,001-\$250,000	689	\$1,248,575	18.44%	\$1,812	-\$42,450	18.63%	-\$61.61
Greater than \$250,000	22	\$44,428	0.66%	\$2,019	-\$1,509	0.66%	-\$68.59

2008	Number of Civil Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	41	\$72,887	1.02%	\$1,778	-\$225	0.09%	-\$5.49
\$0-\$20,000	546	\$874,076	12.29%	\$1,601	-\$28,666	12.01%	-\$52.50
\$20,001-\$50,000	1,941	\$3,224,188	45.32%	\$1,661	-\$109,622	45.94%	-\$56.48
\$50,001-\$75,000	895	\$1,587,785	22.32%	\$1,774	-\$53,985	22.63%	-\$60.32
\$75,001-\$250,000	718	\$1,322,577	18.59%	\$1,842	-\$44,968	18.85%	-\$62.63
Greater than \$250,000	17	\$33,234	0.47%	\$1,955	-\$1,130	0.47%	-\$66.47

2009	Number of Civil Service Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	30	\$56,669	0.77%	\$1,889	-\$169	0.07%	-\$5.64
\$0-\$20,000	482	\$786,265	10.67%	\$1,631	-\$26,224	10.57%	-\$54.41
\$20,001-\$50,000	1,967	\$3,237,158	43.95%	\$1,646	-\$110,063	44.35%	-\$55.95
\$50,001-\$75,000	935	\$1,677,827	22.78%	\$1,794	-\$57,046	22.99%	-\$61.01
\$75,001-\$250,000	833	\$1,556,648	21.13%	\$1,869	-\$52,926	21.33%	-\$63.54
Greater than \$250,000	26	\$51,321	0.70%	\$1,974	-\$1,745	0.70%	-\$67.11

## Disability Retirement Deduction

Description: A taxpayer must meet certain disability qualifications to claim this deduction. This deduction is limited to a maximum of \$5,200 per qualifying individual.

Indiana Code Citation: IC 6-3-2-9

Enacted: PL 76 - 1985

Notes: The maximum amount an individual can claim for the deduction has not changed since enacted in 1985.

### Totals

Tax Year	Number of Disability Retirement Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	2,141	\$9,697,428	\$4,529	-\$290,064	-\$135.48
2008	1,886	\$8,531,670	\$4,524	-\$253,363	-\$134.34
2009	1,865	\$8,521,472	\$4,569	-\$250,227	-\$134.17

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Disability Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	1,248	\$5,528,821	57.01%	\$4,430	-\$166,658	57.46%	-\$133.54
2007	Joint	867	\$4,060,959	41.88%	\$4,684	-\$120,007	41.37%	-\$138.42
2007	Separate	26	\$107,647	1.11%	\$4,140	-\$3,397	1.17%	-\$130.65

2008	Single	1,141	\$5,046,502	59.15%	\$4,423	-\$150,902	59.56%	-\$132.25
2008	Joint	722	\$3,397,863	39.83%	\$4,706	-\$99,778	39.38%	-\$138.20
2008	Separate	23	\$87,305	1.02%	\$3,796	-\$2,683	1.06%	-\$116.65

2009	Single	1,092	\$4,868,887	57.14%	\$4,459	-\$143,852	57.49%	-\$131.73
2009	Joint	755	\$3,577,297	41.98%	\$4,738	-\$104,265	41.67%	-\$138.10
2009	Separate	18	\$75,288	0.88%	\$4,183	-\$2,110	0.84%	-\$117.25

### By Income (Indiana AGI)

2007	Number of Disability Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	212	\$1,030,419	10.63%	\$4,860	-\$12,649	4.36%	-\$59.67
\$0-\$20,000	1,745	\$7,807,939	80.52%	\$4,474	-\$248,206	85.57%	-\$142.24
\$20,001-\$50,000	122	\$546,568	5.64%	\$4,480	-\$18,582	6.41%	-\$152.31
\$50,001-\$75,000	37	\$160,568	1.66%	\$4,340	-\$5,460	1.88%	-\$147.57
\$75,001-\$250,000	25	\$151,934	1.57%	\$6,077	-\$5,165	1.78%	-\$206.60
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2008	Number of Disability Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	193	\$890,556	10.44%	\$4,614	-\$10,508	4.15%	-\$54.45
\$0-\$20,000	1,539	\$6,959,139	81.57%	\$4,522	-\$219,667	86.70%	-\$142.73
\$20,001-\$50,000	103	\$440,404	5.16%	\$4,276	-\$14,974	5.91%	-\$145.38
\$50,001-\$75,000	35	\$161,066	1.89%	\$4,602	-\$5,476	2.16%	-\$156.46
\$75,001-\$250,000	16	\$80,506	0.94%	\$5,032	-\$2,737	1.08%	-\$171.07
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Disability Retirement Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	191	\$895,188	10.51%	\$4,687	-\$9,446	3.78%	-\$49.46
\$0-\$20,000	1,492	\$6,758,494	79.31%	\$4,530	-\$211,276	84.43%	-\$141.61
\$20,001-\$50,000	128	\$616,637	7.24%	\$4,817	-\$20,966	8.38%	-\$163.79
\$50,001-\$75,000	31	\$149,838	1.76%	\$4,833	-\$5,095	2.04%	-\$164.34
Greater than \$75,000	23	\$101,315	1.19%	\$4,405	-\$3,445	1.38%	-\$149.77

Note : Selected income categories were combined to meet confidentiality requirements under State and Federal law.

# Enterprise Zone Employee Deduction

Description: Certain areas within Indiana have been designated as enterprise zones. A taxpayer must live in an enterprise zone and work for a qualified employer in that zone in order to be eligible for this deduction. The amount of the deduction is the lesser of one-half (½) of the earned income shown on Form IT-40 QEC (provided by an employer) or \$7,500.

Indiana Code Citation: IC 6-3-2-8

Enacted: PL 23 - 1983

Notes: The amount of the deduction has not changed since enacted in 1983.

## Totals

Tax Year	Number of Enterprise Zone Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	3,982	\$26,126,162	\$6,561	-\$878,469	-\$220.61
2008	3,826	\$24,997,312	\$6,534	-\$838,630	-\$219.19
2009	3,768	\$24,493,340	\$6,500	-\$815,204	-\$216.35

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Enterprise Zone Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	2,329	\$13,724,611	52.53%	\$5,893	-\$458,560	52.20%	-\$196.89
2007	Joint	1,590	\$11,971,070	45.82%	\$7,529	-\$405,271	46.13%	-\$254.89
2007	Separate	63	\$430,481	1.65%	\$6,833	-\$14,637	1.67%	-\$232.33

2008	Single	2,192	\$12,903,503	51.62%	\$5,887	-\$428,729	51.12%	-\$195.59
2008	Joint	1,578	\$11,750,149	47.01%	\$7,446	-\$398,257	47.49%	-\$252.38
2008	Separate	56	\$343,659	1.37%	\$6,137	-\$11,644	1.39%	-\$207.93

2009	Single	2,173	\$12,914,370	52.73%	\$5,943	-\$426,447	52.31%	-\$196.25
2009	Joint	1,533	\$11,185,660	45.67%	\$7,297	-\$375,534	46.07%	-\$244.97
2009	Separate	62	\$393,310	1.61%	\$6,344	-\$13,224	1.62%	-\$213.28

## By Income (Indiana AGI)

	Number of Enterprise Zone Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007							
< \$0	29	\$72,123	0.28%	\$2,487	-\$264	0.03%	-\$9.10
\$0-\$20,000	1,840	\$10,210,041	39.08%	\$5,549	-\$339,510	38.65%	-\$184.52
\$20,001-\$50,000	1,426	\$10,434,250	39.94%	\$7,317	-\$354,763	40.38%	-\$248.78
\$50,001-\$75,000	457	\$3,577,121	13.69%	\$7,827	-\$121,623	13.84%	-\$266.13
\$75,001-\$250,000	214	\$1,705,345	6.53%	\$7,969	-\$7,981	6.60%	-\$270.94
Greater than \$250,000	16	\$127,282	0.49%	\$7,955	-\$4,326	0.49%	-\$270.38

	Number of Enterprise Zone Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2008							
< \$0	41	\$156,118	0.62%	\$3,808	-\$1,012	0.12%	-\$24.69
\$0-\$20,000	1,721	\$9,421,886	37.69%	\$5,475	-\$313,361	37.37%	-\$182.08
\$20,001-\$50,000	1,377	\$10,084,473	40.34%	\$7,324	-\$342,872	40.88%	-\$249.00
\$50,001-\$75,000	454	\$3,482,907	13.93%	\$7,672	-\$118,419	14.12%	-\$260.83
\$75,001-\$250,000	218	\$1,712,526	6.85%	\$7,856	-\$58,226	6.94%	-\$267.09
Greater than \$250,000	15	\$139,402	0.56%	\$9,293	-\$4,740	0.57%	-\$315.98

	Number of Enterprise Zone Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009							
< \$0	63	\$259,958	1.06%	\$4,126	-\$1,859	0.23%	-\$29.51
\$0-\$20,000	1,729	\$9,602,041	39.20%	\$5,554	-\$315,880	38.75%	-\$182.70
\$20,001-\$50,000	1,358	\$9,866,027	40.28%	\$7,265	-\$335,445	41.15%	-\$247.01
\$50,001-\$75,000	416	\$3,147,553	12.85%	\$7,566	-\$107,017	13.13%	-\$257.25
\$75,001-\$250,000	193	\$1,538,402	6.28%	\$7,971	-\$52,306	6.42%	-\$271.01
Greater than \$250,000	9	\$79,359	0.32%	\$8,818	-\$2,698	0.33%	-\$299.80

## Human Services Deduction

Description: A taxpayer who is a Medicaid recipient living in a hospital, skilled nursing facility, intermediate care facility, or another qualified home or facility may be eligible for this deduction. The goal of the Human Services Deduction is to reduce the affected individual's adjusted gross income tax liability to zero.

### Totals

Tax Year	Number of Human Services Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	975	\$13,632,758	\$13,982	-\$339,377	-\$348.08
2008	1,009	\$13,545,070	\$13,424	-\$349,068	-\$345.95
2009	1,168	\$15,657,354	\$13,405	-\$406,139	-\$347.72

Indiana Code Citation: IC 6-3-1-3.5(a)(14)

Enacted: PL 88 - 1989

Notes: The amount of the deduction has not changed since enacted in 1989.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Human Services Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	828	\$11,397,289	83.60%	\$13,765	-\$275,348	81.13%	-\$332.55
2007	Joint	143	\$2,174,361	15.95%	\$15,205	-\$62,539	18.43%	-\$437.34
2007	Separate	4	\$61,107	0.45%	\$15,277	-\$1,489	0.44%	-\$372.25

2008	Single	860	\$11,605,412	85.68%	\$13,495	-\$292,923	83.92%	-\$340.61
2008	Joint	144	\$1,846,219	13.63%	\$12,821	-\$53,084	15.21%	-\$368.64
2008	Separate	5	\$93,440	0.69%	\$18,688	-\$3,061	0.88%	-\$612.11

2009	Single	990	\$12,843,473	82.03%	\$12,973	-\$324,543	79.91%	-\$327.82
2009	Joint	170	\$2,727,756	17.42%	\$16,046	-\$79,377	19.54%	-\$466.92
2009	Separate	8	\$86,125	0.55%	\$10,766	-\$2,218	0.55%	-\$277.31

### By Income (Indiana AGI)

2007	Number of Human Services Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	191	\$5,441,032	39.91%	\$28,487	-\$79,047	23.29%	-\$413.86
\$0-\$20,000	731	\$7,543,020	55.33%	\$10,319	-\$238,276	70.21%	-\$325.96
\$20,001-\$50,000	36	\$349,956	2.57%	\$9,721	-\$11,898	3.51%	-\$330.50
\$50,001-\$75,000	10	\$164,119	1.20%	\$16,412	-\$5,581	1.64%	-\$558.10
\$75,001-\$250,000	7	\$134,631	0.99%	\$19,233	-\$4,576	1.35%	-\$653.71
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2008	Number of Human Services Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	186	\$5,154,508	38.05%	\$27,712	-\$81,573	23.37%	-\$438.56
\$0-\$20,000	776	\$8,018,490	59.20%	\$10,333	-\$254,845	73.01%	-\$328.41
\$20,001-\$50,000	31	\$254,233	1.88%	\$8,201	-\$8,644	2.48%	-\$278.84
\$50,001-\$75,000	10	\$88,187	0.65%	\$8,819	-\$2,998	0.86%	-\$299.84
\$75,001-\$250,000	6	\$29,653	0.22%	\$4,942	-\$1,008	0.29%	-\$168.03
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Human Services Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	221	\$5,699,703	36.40%	\$25,791	-\$85,737	21.11%	-\$387.95
\$0-\$20,000	890	\$9,362,756	59.80%	\$10,520	-\$300,176	73.91%	-\$337.28
\$20,001-\$50,000	34	\$409,316	2.61%	\$12,039	-\$13,917	3.43%	-\$409.32
\$50,001-\$75,000	14	\$59,939	0.38%	\$4,281	-\$2,038	0.50%	-\$145.57
Greater than \$75,000	9	\$125,640	0.80%	\$13,960	-\$4,272	1.05%	-\$474.64

Note: Selected income categories were combined to meet confidentiality requirements under State and Federal law.

# Indiana Lottery Winnings Deduction

Description: The first \$1,200 of prize money received from a winning lottery ticket is exempt from the adjusted gross income tax.

Indiana Code Citation: IC 6-3-2-14.1; IC 6-3-2-14.5; IC 4-30-4-7

Enacted: PL 269-2003; PL 192-2002(ss); PL 341-1989(ss)

Notes: Prior to July 1, 2002, all prize money received from a winning lottery ticket purchased under IC 4-30 was exempt from the adjusted gross income tax. PL 192-2002(ss) limits the maximum amount of prize money a taxpayer can exempt to the first \$1,200 of prize money received from a winning lottery ticket.

## Totals

Tax Year	Number of Indiana Lottery Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	4,379	\$30,716,189	\$7,014	-\$1,012,436	-\$231.20
2008	4,322	\$30,878,301	\$7,144	-\$1,002,423	-\$231.94
2009	4,325	\$31,315,667	\$7,241	-\$1,016,570	-\$235.05

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Indiana Lottery Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	1,769	\$13,749,246	44.76%	\$7,772	-\$439,316	43.39%	-\$248.34
2007	Joint	2,541	\$16,169,845	52.64%	\$6,364	-\$546,268	53.96%	-\$214.98
2007	Separate	69	\$797,098	2.60%	\$11,552	-\$26,852	2.65%	-\$389.16

2008	Single	1,745	\$13,291,416	43.04%	\$7,617	-\$421,977	42.10%	-\$241.82
2008	Joint	2,522	\$16,754,368	54.26%	\$6,643	-\$552,281	55.09%	-\$218.99
2008	Separate	55	\$832,517	2.70%	\$15,137	-\$28,165	2.81%	-\$512.10

2009	Single	1,795	\$13,853,375	44.24%	\$7,718	-\$437,469	43.03%	-\$243.72
2009	Joint	2,448	\$16,637,433	53.13%	\$6,796	-\$551,141	54.22%	-\$225.14
2009	Separate	82	\$824,859	2.63%	\$10,059	-\$27,960	2.75%	-\$340.98

## By Income (Indiana AGI)

2007	Number of Indiana Lottery Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	66	\$3,868,369	12.59%	\$58,612	-\$102,455	10.12%	-\$1,552.35
\$0-\$20,000	853	\$5,509,299	17.94%	\$6,459	-\$184,473	18.22%	-\$216.26
\$20,001-\$50,000	1,438	\$7,489,690	24.38%	\$5,208	-\$254,649	25.15%	-\$177.09
\$50,001-\$75,000	831	\$3,688,330	12.01%	\$4,438	-\$125,404	12.39%	-\$150.91
\$75,001-\$250,000	1,126	\$9,965,036	32.44%	\$8,850	-\$338,810	33.46%	-\$300.90
Greater than \$250,000	65	\$195,464	0.64%	\$3,007	-\$6,644	0.66%	-\$102.22

2008	Number of Indiana Lottery Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	83	\$5,341,815	17.30%	\$64,359	-\$137,144	13.68%	-\$1,652.34
\$0-\$20,000	884	\$7,541,905	24.42%	\$8,532	-\$253,464	25.29%	-\$286.72
\$20,001-\$50,000	1,372	\$7,257,808	23.50%	\$5,290	-\$246,765	24.62%	-\$179.86
\$50,001-\$75,000	798	\$3,755,514	12.16%	\$4,706	-\$127,687	12.74%	-\$160.01
\$75,001-\$250,000	1,124	\$6,038,454	19.56%	\$5,372	-\$205,307	20.48%	-\$182.66
Greater than \$250,000	61	\$942,805	3.05%	\$15,456	-\$32,055	3.20%	-\$525.50

2009	Number of Indiana Lottery Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	96	\$5,892,924	18.82%	\$61,385	-\$156,002	15.35%	-\$1,625.02
\$0-\$20,000	988	\$8,912,925	28.46%	\$9,021	-\$299,235	29.44%	-\$302.87
\$20,001-\$50,000	1,417	\$8,426,593	26.91%	\$5,947	-\$286,504	28.18%	-\$202.19
\$50,001-\$75,000	754	\$4,171,556	13.32%	\$5,533	-\$141,833	13.95%	-\$188.11
\$75,001-\$250,000	1,021	\$3,807,839	12.16%	\$3,730	-\$129,467	12.74%	-\$126.80
Greater than \$250,000	49	\$103,830	0.33%	\$2,119	-\$3,530	0.35%	-\$72.05

# Indiana Net Operating Loss Deduction

Description: A taxpayer may take a deduction for the Indiana portion of the total federal net operating loss deduction that is carried forward or carried back from previous years.

Indiana Code Citation: IC 6-3-2-2.5

Enacted: PL 91-1987

Notes: The amount of the deduction has not changed since enacted in 1987.

## Totals

Tax Year	Number of Net Operating Loss Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	6,900	\$403,708,073	\$58,508	-\$7,349,177	-\$1,065.10
2008	6,849	\$425,981,702	\$62,196	-\$6,248,663	-\$912.35
2009	8,928	\$463,382,559	\$51,902	-\$8,225,238	-\$921.29

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Net Operating Loss Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	2,746	\$91,281,661	22.61%	\$33,242	-\$1,773,060	24.13%	-\$645.69
2007	Joint	3,974	\$282,477,048	69.97%	\$71,081	-\$5,043,469	68.63%	-\$1,269.12
2007	Separate	180	\$29,949,363	7.42%	\$166,385	-\$532,647	7.25%	-\$2,959.15

2008	Single	2,661	\$103,745,788	24.35%	\$38,988	-\$1,424,292	22.79%	-\$535.25
2008	Joint	4,023	\$311,404,361	73.10%	\$77,406	-\$4,590,499	73.46%	-\$1,141.06
2008	Separate	165	\$10,831,553	2.54%	\$65,646	-\$233,873	3.74%	-\$1,417.41

2009	Single	3,600	\$105,857,496	22.84%	\$29,405	-\$2,137,930	25.99%	-\$593.87
2009	Joint	5,144	\$345,851,015	74.64%	\$67,234	-\$5,887,977	71.58%	-\$1,144.63
2009	Separate	184	\$11,674,048	2.52%	\$63,446	-\$199,331	2.42%	-\$1,083.32

## By Income (Indiana AGI)

	Number of Net Operating Loss Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007							
< \$0	1,452	\$218,584,476	54.14%	\$150,540	-\$1,117,520	15.21%	-\$769.64
\$0-\$20,000	3,719	\$90,366,469	22.38%	\$24,299	-\$3,009,916	40.96%	-\$809.33
\$20,001-\$50,000	887	\$15,094,985	3.74%	\$17,018	-\$513,228	6.98%	-\$578.61
\$50,001-\$75,000	315	\$7,710,918	1.91%	\$24,479	-\$262,172	3.57%	-\$832.29
\$75,001-\$250,000	370	\$19,889,035	4.93%	\$53,754	-\$676,226	9.20%	-\$1,827.64
Greater than \$250,000	157	\$52,062,190	12.90%	\$331,606	-\$1,770,112	24.09%	-\$11,274.60

	Number of Net Operating Loss Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2008							
< \$0	1,424	\$267,101,666	62.70%	\$187,571	-\$907,693	14.53%	-\$637.43
\$0-\$20,000	3,689	\$90,350,744	21.21%	\$24,492	-\$3,011,073	48.19%	-\$816.23
\$20,001-\$50,000	880	\$14,477,350	3.40%	\$16,452	-\$492,132	7.88%	-\$559.24
\$50,001-\$75,000	298	\$7,566,043	1.78%	\$25,389	-\$257,246	4.12%	-\$863.24
\$75,001-\$250,000	416	\$18,043,987	4.24%	\$43,375	-\$613,495	9.82%	-\$1,474.75
Greater than \$250,000	142	\$28,441,912	6.68%	\$200,295	-\$967,025	15.48%	-\$6,810.04

	Number of Net Operating Loss Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009							
< \$0	1,777	\$258,669,611	55.82%	\$145,565	-\$1,330,502	16.18%	-\$748.73
\$0-\$20,000	5,020	\$122,856,593	26.51%	\$24,473	-\$4,111,620	49.99%	-\$819.05
\$20,001-\$50,000	1,165	\$17,901,239	3.86%	\$15,366	-\$608,642	7.40%	-\$522.44
\$50,001-\$75,000	363	\$9,022,979	1.95%	\$24,857	-\$306,781	3.73%	-\$845.13
\$75,001-\$250,000	464	\$15,901,642	3.43%	\$34,271	-\$540,656	6.57%	-\$1,165.21
Greater than \$250,000	139	\$39,030,495	8.42%	\$280,795	-\$1,327,037	16.13%	-\$9,547.03

# Indiana Partnership Long-Term Care Policy Premiums Deduction

Description: A deduction is available for the amount of premiums paid during the tax year for Indiana Partnership long term care insurance.

Indiana Code Citation: IC 6-3-1-3.5(a)(16)

Enacted: PL 238-1999

Notes: The amount of the deduction has not changed since enacted in 1999.

## Totals

Tax Year	Number of Long-Term Care Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	11,580	\$28,866,394	\$2,493	-\$961,165	-\$83.00
2008	11,795	\$30,007,643	\$2,544	-\$997,600	-\$84.58
2009	11,918	\$31,796,491	\$2,668	-\$1,040,802	-\$87.33

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Long-Term Care Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	3,473	\$7,247,548	25.11%	\$2,087	-\$238,312	24.79%	-\$68.62
2007	Joint	8,036	\$21,496,249	74.47%	\$2,675	-\$718,842	74.79%	-\$89.45
2007	Separate	71	\$122,597	0.42%	\$1,727	-\$4,010	0.42%	-\$56.48

2008	Single	3,519	\$7,561,506	25.20%	\$2,149	-\$246,177	24.68%	-\$69.96
2008	Joint	8,198	\$22,323,261	74.39%	\$2,723	-\$747,246	74.90%	-\$91.15
2008	Separate	78	\$122,876	0.41%	\$1,575	-\$4,178	0.42%	-\$53.56

2009	Single	3,584	\$8,050,749	25.32%	\$2,246	-\$255,027	24.50%	-\$71.16
2009	Joint	8,262	\$23,610,642	74.26%	\$2,858	-\$781,420	75.08%	-\$94.58
2009	Separate	72	\$135,100	0.42%	\$1,876	-\$4,355	0.42%	-\$60.49

## By Income (Indiana AGI)

2007	Number of Long-Term Care Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	121	\$614,979	2.13%	\$5,082	-\$6,122	0.64%	-\$50.60
\$0-\$20,000	1,781	\$4,439,055	15.38%	\$2,492	-\$145,425	15.13%	-\$81.65
\$20,001-\$50,000	3,837	\$9,336,116	32.34%	\$2,433	-\$317,427	33.03%	-\$82.73
\$50,001-\$75,000	2,199	\$5,224,798	18.10%	\$2,376	-\$177,644	18.48%	-\$80.78
\$75,001-\$250,000	3,279	\$8,176,420	28.33%	\$2,494	-\$277,997	28.92%	-\$84.78
Greater than \$250,000	363	\$1,075,025	3.72%	\$2,962	-\$36,549	3.80%	-\$100.69

2008	Number of Long-Term Care Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	141	\$535,453	1.78%	\$3,798	-\$2,057	0.21%	-\$14.59
\$0-\$20,000	2,104	\$5,333,412	17.77%	\$2,535	-\$174,826	17.52%	-\$83.09
\$20,001-\$50,000	4,017	\$10,097,973	33.65%	\$2,514	-\$343,331	34.42%	-\$85.47
\$50,001-\$75,000	2,143	\$5,325,277	17.75%	\$2,485	-\$181,060	18.15%	-\$84.49
\$75,001-\$250,000	3,062	\$7,754,006	25.84%	\$2,532	-\$263,636	26.43%	-\$86.10
Greater than \$250,000	328	\$961,521	3.20%	\$2,931	-\$32,692	3.28%	-\$99.67

2009	Number of Long-Term Care Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	251	\$924,090	2.91%	\$3,682	-\$2,973	0.29%	-\$11.85
\$0-\$20,000	2,507	\$6,943,437	21.84%	\$2,770	-\$224,244	21.55%	-\$89.45
\$20,001-\$50,000	4,040	\$10,532,752	33.13%	\$2,607	-\$358,114	34.41%	-\$88.64
\$50,001-\$75,000	1,987	\$5,071,109	15.95%	\$2,552	-\$172,418	16.57%	-\$86.77
\$75,001-\$250,000	2,857	\$7,471,510	23.50%	\$2,615	-\$254,031	24.41%	-\$88.92
Greater than \$250,000	276	\$853,593	2.68%	\$3,093	-\$29,022	2.79%	-\$105.15

## Law Enforcement Reward Deduction

Description: A taxpayer may claim a deduction no greater than \$1,000 for certain income related to receiving a law enforcement reward. The income must have been reported as "other income" on the taxpayer's federal income tax form.

### Totals

Tax Year	Number of Reward Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	26	\$14,295	\$550	-\$471	-\$18.12
2008	26	\$14,440	\$555	-\$490	-\$18.85
2009	21	\$15,714	\$748	-\$483	-\$23.01

Indiana Code Citation: IC 6-3-2-17

Enacted: PL 78-1990

Notes: The amount of the deduction has not changed since enacted in 1990.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Reward Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	13	\$6,600	46.17%	\$508	-\$217	46.37%	-\$16.69
2007	Joint and Separate	13	\$7,695	53.83%	\$592	-\$251	53.63%	-\$34.00
2008	Single	18	\$8,215	56.89%	\$456	-\$278	56.82%	-\$15.47
2008	Joint and Separate	8	\$6,225	43.11%	\$778	-\$212	43.18%	-\$26.46
2009	Single	9	\$5,975	38.02%	\$664	-\$186	38.52%	-\$20.68
2009	Joint	12	\$9,739	61.98%	\$812	-\$297	61.48%	-\$24.76
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2007	Number of Reward Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	4	\$1,613	11.28%	\$403	-\$41	8.76%	-\$10.25
\$20,001-\$50,000	13	\$9,300	65.06%	\$715	-\$315	67.31%	-\$24.23
\$50,001-\$75,000	4	\$1,162	8.13%	\$291	-\$40	8.55%	-\$10.00
Greater than \$75,000	5	\$2,220	15.53%	\$444	-\$72	15.38%	-\$14.40

2008	Number of Reward Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$20,000	7	\$871	6.03%	\$124	-\$29	5.87%	-\$4.11
\$20,001-\$50,000	12	\$7,419	51.38%	\$618	-\$252	51.47%	-\$21.02
\$50,001-\$75,000	7	\$6,150	42.59%	\$879	-\$209	42.66%	-\$29.87
\$75,001-\$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Reward Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$50,000	14	\$11,714	74.54%	\$837	-\$347	71.86%	-\$24.81
\$50,001-\$250,000	7	\$4,000	25.46%	\$571	-\$136	28.14%	-\$19.43
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note : Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

# Medical Savings Account Deduction

Description: A taxpayer may be eligible for a deduction if the taxpayer's employer deposited funds in certain medical care savings accounts on behalf of the taxpayer. The amount of the deduction is equal to the amount of money deposited by an employer in the medical care savings accounts.

Indiana Code Citation: IC 6-3-2-18

Enacted: PL 92- 1995

Notes: The amount of the deduction has not changed since enacted in 1995.

## Totals

Tax Year	Number of Medical Savings Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	1,453	\$2,046,740	\$1,409	-\$68,465	-\$47.12
2008	1,287	\$1,867,224	\$1,451	-\$62,398	-\$48.48
2009	1,225	\$2,052,506	\$1,676	-\$68,753	-\$56.12

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Medical Savings Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	580	\$650,102	31.76%	\$1,121	-\$21,001	30.68%	-\$36.21
2007	Joint	842	\$1,357,207	66.31%	\$1,612	-\$46,120	67.37%	-\$54.77
2007	Separate	31	\$39,431	1.93%	\$1,272	-\$1,341	1.96%	-\$43.26
2008	Single	557	\$609,190	32.63%	\$1,094	-\$20,432	32.74%	-\$36.68
2008	Joint	707	\$1,232,503	66.01%	\$1,743	-\$41,098	65.86%	-\$58.13
2008	Separate	23	\$25,530	1.37%	\$1,110	-\$868	1.39%	-\$37.74
2009	Single	551	\$745,138	36.30%	\$1,352	-\$24,739	35.98%	-\$44.90
2009	Joint	645	\$1,261,013	61.44%	\$1,955	-\$42,438	61.72%	-\$65.79
2009	Separate	29	\$46,355	2.26%	\$1,598	-\$1,576	2.29%	-\$54.34

## By Income (Indiana AGI)

2007	Number of Medical Savings Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	14	\$34,703	1.70%	\$2,479	-\$140	0.20%	-\$10.00
\$0-\$20,000	141	\$197,123	9.63%	\$1,398	-\$6,619	9.67%	-\$46.94
\$20,001-\$50,000	554	\$639,232	31.23%	\$1,154	-\$21,733	31.74%	-\$39.23
\$50,001-\$75,000	331	\$499,460	24.40%	\$1,509	-\$16,983	24.81%	-\$51.31
\$75,001-\$250,000	397	\$629,731	30.77%	\$1,586	-\$21,409	31.27%	-\$53.93
Greater than \$250,000	16	\$46,491	2.27%	\$2,906	-\$1,579	2.31%	-\$98.69

2008	Number of Medical Savings Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	5	\$39,754	2.13%	\$7,951	-\$606	0.97%	-\$121.14
\$0-\$20,000	132	\$163,611	8.76%	\$1,239	-\$5,221	8.37%	-\$39.56
\$20,001-\$50,000	516	\$616,671	33.03%	\$1,195	-\$20,967	33.60%	-\$40.63
\$50,001-\$75,000	248	\$354,365	18.98%	\$1,429	-\$12,048	19.31%	-\$48.58
\$75,001-\$250,000	372	\$641,095	34.33%	\$1,723	-\$21,797	34.93%	-\$58.59
Greater than \$250,000	14	\$51,728	2.77%	\$3,695	-\$1,759	2.82%	-\$125.63

2009	Number of Medical Savings Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	8	\$51,380	2.50%	\$6,423	-\$826	1.20%	-\$103.26
\$0-\$20,000	141	\$232,839	11.34%	\$1,651	-\$7,805	11.35%	-\$55.35
\$20,001-\$50,000	498	\$718,014	34.98%	\$1,442	-\$24,413	35.51%	-\$49.02
\$50,001-\$75,000	290	\$470,795	22.94%	\$1,623	-\$16,007	23.28%	-\$55.20
\$75,001-\$250,000	276	\$512,484	24.97%	\$1,857	-\$17,424	25.34%	-\$63.13
Greater than \$250,000	12	\$66,994	3.26%	\$5,583	-\$2,278	3.31%	-\$189.82

## National Guard and Reserve Components Members Deduction

Description: Certain members of the reserve components of the Army, Navy, Air Force, Coast Guard, Marine Corps or the Merchant Marine, or a member of the Indiana Army National Guard or the Indiana Air National Guard may claim a deduction for the income received as a result of service on involuntary orders during the period the above members were deployed or mobilized for full-time service, or during the period the above member's Indiana National Guard unit was federalized.

Indiana Code Citation: IC 6-3-1

Enacted: PL 144 - 2007. Effective January 1, 2008.

Notes: The amount of the deduction has not changed since enacted in 2007.

### Totals

Tax Year	Number of National Guard Members Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	1,017	\$13,431,813	\$13,207	-\$428,653	-\$421.49
2009	1,746	\$28,525,989	\$16,338	-\$920,446	-\$527.17

### By Filing Type

Tax Year	Single, Joint or Separate	Number of National Guard Members Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2008	Single	444	\$4,521,360	33.66%	\$10,183	-\$142,767	33.31%	-\$321.55
2008	Joint	553	\$8,398,469	62.53%	\$15,187	-\$269,418	62.85%	-\$487.19
2008	Separate	20	\$511,984	3.81%	\$25,599	-\$16,468	3.84%	-\$823.41
2009	Single	721	\$9,004,629	31.57%	\$12,489	-\$282,964	30.74%	-\$392.46
2009	Joint	985	\$18,634,447	65.32%	\$18,918	-\$608,741	66.14%	-\$618.01
2009	Separate	40	\$886,913	3.11%	\$22,173	-\$28,741	3.12%	-\$718.54

### By Income (Indiana AGI)

2008	Number of National Guard Members Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	95	\$2,391,096	17.80%	\$25,169	-\$61,959	14.45%	-\$652.20
\$0-\$20,000	429	\$5,197,537	38.70%	\$12,115	-\$168,026	39.20%	-\$391.67
\$20,001-\$50,000	249	\$3,070,648	22.86%	\$12,332	-\$104,402	24.36%	-\$419.29
\$50,001-\$75,000	125	\$1,334,506	9.94%	\$10,676	-\$45,373	10.59%	-\$362.99
\$75,001-\$250,000	113	\$1,341,310	9.99%	\$11,870	-\$45,605	10.64%	-\$403.58
Greater than \$250,000	6	\$96,715	0.72%	\$16,119	-\$3,288	0.77%	-\$548.05

2009	Number of National Guard Members Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	198	\$6,664,623	23.36%	\$33,660	-\$186,645	20.28%	-\$942.65
\$0-\$20,000	610	\$10,023,871	35.14%	\$16,433	-\$331,326	36.00%	-\$543.16
\$20,001-\$50,000	500	\$7,110,370	24.93%	\$14,221	-\$241,753	26.26%	-\$483.51
\$50,001-\$75,000	222	\$2,443,587	8.57%	\$11,007	-\$83,082	9.03%	-\$374.24
\$75,001-\$250,000	212	\$2,268,362	7.95%	\$10,700	-\$77,124	8.38%	-\$363.79
Greater than \$250,000	4	\$15,176	0.05%	\$3,794	-\$516	0.06%	-\$129.00

Note: "n.a." refers to credits that were not available in the given tax year.

## Nonresident Military Spouse Earned Income Exemption Deduction

Description: The non-domiciliary spouse of an armed forces member may, under defined circumstances, claim a deduction equal to the amount of his/her Indiana earned income. Pursuant to the Military Spouses Residency Relief Act (Public Law No. 111-97), Indiana adjusted gross income tax does not apply to the earned income of a non-domiciled spouse of an armed forces member.

Indiana Code Citation: IC 6-3-1-3.5(a)(21)

Enacted: Military Spouses Residency Relief Act (Public Law No. 111-97). Effective January 1, 2009.

Note: The amount of the deduction has not changed since enacted in 2009.

### Totals

Tax Year	Number of Nonresident Military Spouse Earned Income Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	n.a.	n.a.	n.a.	n.a.	n.a.
2009	69	\$1,642,832	\$23,809	-\$43,970	-\$637.24

### By Income (Indiana AGI)

2009	Number of Nonresident Military Spouse Earned Income Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	28	\$896,477	54.57%	\$32,017	-\$20,287	46.14%	-\$724.55
\$0-\$20,000	31	\$558,462	33.99%	\$18,015	-\$17,294	39.33%	-\$557.87
\$20,001-\$50,000	10	\$187,893	11.44%	\$18,789	-\$6,388	14.53%	-\$638.84
\$50,001-\$75,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$75,001-\$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Notes : Selected filing types were eliminated to meet confidentiality requirements under State and Federal law.

: "n.a." refers to credits that were not available in the given tax year.

## Qualified Patents Income Exemption Deduction

Description: A taxpayer may claim an exemption from income attributable to qualified patents. The exemption applies to utility or plant patents issued after December 31, 2007 for an invention resulting from a "development process conducted in Indiana." The total amount of exemption claimed by a taxpayer in a taxable year may not exceed \$5,000,000. The exemption may not be claimed for more than 10 years. For the first 5 years, 50 percent of the amount of income received from the patents is exempt. The percentage declines by 10 percent each year starting in the sixth year that the exemption is claimed.

### Totals

Tax Year	Number of Qualified Patents Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	5	\$30,409	\$6,082	-\$1,034	-\$206.78
2009	10	\$293,461	\$29,346	-\$9,445	-\$944.51

Indiana Code Citation: IC 6-3-2-21.7

Enacted: P.L. 223-2007. Effective January 1, 2008.

Notes : Selected filing types and income categories were eliminated to meet confidentiality requirements under State and Federal law.

: "n.a." refers to credits that were not available in the given tax year.

Notes: The amount of the deduction has not changed since enacted in 2007.

## Railroad Unemployment and Sickness Benefits Deduction

Description: A deduction may be taken for unemployment and/or sick pay benefits issued by the U.S. Railroad Retirement Board.

Indiana Code Citation: IC 6-3-1-3.5 (a) (1)

Enacted: PL 42-1978

Note: Before 2009, sick pay and unemployment compensation were to be deducted under the Taxable Railroad Retirement Benefits Deduction.

### Totals

Tax Year	Number of Railroad Unemployment Sickness Benefits Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	n.a.	n.a.	n.a.	n.a.	n.a.
2009	370	\$2,316,278	\$6,260	-\$73,725	-\$199.26

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Railroad Unemployment Sickness Benefits Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009	Single	145	\$845,211	36.49%	\$5,829	-\$26,587	36.06%	-\$183.36
2009	Joint	214	\$1,375,251	59.37%	\$6,426	-\$44,163	59.90%	-\$206.37
2009	Separate	11	\$95,816	4.14%	\$8,711	-\$2,974	4.03%	-\$270.37

### By Income (Indiana AGI)

2009	Number of Railroad Unemployment Sickness Benefits Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	21	\$309,018	13.34%	\$14,715	-\$6,824	9.26%	-\$324.93
\$0-\$20,000	85	\$735,987	31.77%	\$8,659	-\$23,678	32.12%	-\$278.56
\$20,001-\$50,000	143	\$807,208	34.85%	\$5,645	-\$27,445	37.23%	-\$191.92
\$50,001-\$75,000	70	\$292,629	12.63%	\$4,180	-\$9,949	13.50%	-\$142.13
\$75,001-\$250,000	51	\$171,436	7.40%	\$3,361	-\$5,829	7.91%	-\$114.29
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note: "n.a." refers to credits that were not available in the given tax year.

## Recovery of Deductions

Description: Generally, Indiana does not allow taxpayers to claim itemized deductions from the federal income tax form. If a taxpayer reported recovered itemized deductions as "other income" on the federal form, that amount may be claimed as a deduction.

Indiana Code Citation: IC 6-3-1-3.5(a)(8)

Enacted: PL 4 - 1977

Notes: The amount of the deduction has not changed since enacted in 1977.

### Totals

Tax Year	Number of Recovery of Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	1,633	\$3,871,879	\$2,371	-\$128,035	-\$78.40
2008	12,976	\$7,836,641	\$604	-\$249,919	-\$19.26
2009	1,230	\$2,774,732	\$2,256	-\$77,055	-\$62.65

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Recovery of Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	Single	573	\$827,719	21.38%	\$1,445	-\$26,056	20.35%	-\$45.47
2007	Joint	1,044	\$3,018,073	77.95%	\$2,891	-\$101,090	78.96%	-\$96.83
2007	Separate	16	\$26,087	0.67%	\$1,630	-\$887	0.69%	-\$55.44
2008	Single	3,586	\$1,880,989	24.00%	\$525	-\$60,185	24.08%	-\$16.78
2008	Joint	9,297	\$5,907,721	75.39%	\$635	-\$188,113	75.27%	-\$20.23
2008	Separate	93	\$47,931	0.61%	\$515	-\$1,622	0.65%	-\$17.44
2009	Single	544	\$840,597	30.29%	\$1,545	-\$24,469	31.76%	-\$44.98
2009	Joint	678	\$1,908,257	68.77%	\$2,815	-\$51,706	67.10%	-\$76.26
2009	Separate	8	\$25,878	0.93%	\$3,235	-\$880	1.14%	-\$109.98

### By Income (Indiana AGI)

2007	Number of Recovery of Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	35	\$142,615	3.68%	\$4,075	-\$1,846	1.44%	-\$52.74
\$0-\$20,000	318	\$519,848	13.43%	\$1,635	-\$17,070	13.33%	-\$53.68
\$20,001-\$50,000	464	\$666,597	17.22%	\$1,437	-\$22,663	17.70%	-\$48.84
\$50,001-\$75,000	272	\$468,250	12.09%	\$1,722	-\$15,921	12.44%	-\$58.53
\$75,001-\$250,000	469	\$1,431,153	36.96%	\$3,051	-\$48,658	38.00%	-\$103.75
Greater than \$250,000	75	\$643,416	16.62%	\$8,579	-\$21,874	17.08%	-\$291.65

2008	Number of Recovery of Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	132	\$668,553	8.53%	\$5,065	-\$7,266	2.91%	-\$55.05
\$0-\$20,000	1,177	\$977,509	12.47%	\$831	-\$32,173	12.87%	-\$27.33
\$20,001-\$50,000	2,949	\$1,100,411	14.04%	\$373	-\$37,414	14.97%	-\$12.69
\$50,001-\$75,000	2,399	\$898,335	11.46%	\$374	-\$30,544	12.22%	-\$12.73
\$75,001-\$250,000	5,534	\$3,038,271	38.77%	\$549	-\$103,301	41.33%	-\$18.67
Greater than \$250,000	785	\$1,153,563	14.72%	\$1,470	-\$39,221	15.69%	-\$49.96

2009	Number of Recovery of Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$0	58	\$639,247	23.04%	\$11,022	-\$4,965	6.44%	-\$85.60
\$0-\$20,000	339	\$358,991	12.94%	\$1,059	-\$11,690	15.17%	-\$34.48
\$20,001-\$50,000	368	\$524,289	18.90%	\$1,425	-\$17,826	23.13%	-\$48.44
\$50,001-\$75,000	167	\$452,763	16.32%	\$2,711	-\$15,394	19.98%	-\$92.18
\$75,001-\$250,000	253	\$614,395	22.14%	\$2,428	-\$20,889	27.11%	-\$82.57
Greater than \$250,000	45	\$185,047	6.67%	\$4,112	-\$6,292	8.17%	-\$139.81

## Solar Powered Roof Vent or Fan Deduction

Description: A taxpayer may claim a deduction up to \$1,000 if a solar powered roof vent or fan was installed on a building owned or leased by the individual. The deduction must be claimed in the installation year, and is limited to the lesser of:

- (1) One-half of the amount paid for labor and materials for the installation of a solar powered roof vent or fan; or
- (2) \$1,000.

Indiana Code Citation: IC 6-3-2-5.3

Enacted: PL 182 - 2009. Effective January 1, 2009.

Notes: The calculation used to determine the deduction has not changed since enacted in 2009.

### Totals

Tax Year	Number of Solar Roof Vent Fan Deductions Claimed	Amount Claimed	Average Deduction per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	n.a.	n.a.	n.a.	n.a.	n.a.
2009	196	\$103,771	\$529	-\$3,426	-\$17.48

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Solar Roof Vent Fan Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
2009	Single	71	\$39,775	38.33%	\$560	-\$1,250	36.49%	-\$17.61
2009	Joint	121	\$61,807	59.56%	\$511	-\$2,101	61.34%	-\$17.37
2009	Separate	4	\$2,189	2.11%	\$547	-\$74	2.17%	-\$18.61

### By Income (Indiana AGI)

2009	Number of Solar Roof Vent Fan Deductions Claimed	Amount Claimed	% Distribution of Deductions claimed	Average Deduction Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Deduction
< \$20,000	20	\$11,645	11.22%	\$582	-\$294	8.58%	-\$14.70
\$20,001-\$50,000	69	\$37,558	36.19%	\$544	-\$1,277	37.27%	-\$18.51
\$50,001-\$75,000	54	\$30,198	29.10%	\$559	-\$1,027	29.97%	-\$19.01
Greater than \$75,000	53	\$24,370	23.48%	\$460	-\$829	24.18%	-\$15.63

Notes : Selected income categories were combined to meet confidentiality requirements under State and Federal law.

: "n.a." refers to credits that were not available in the given tax year.

## Unified Tax Credit for the Elderly

Description: A taxpayer may claim a refundable credit if: (1) the taxpayer and/or spouse is age 65 or older; and (2) the taxpayer's federal AGI is less than \$10,000. The amount of the credit depends on the taxpayer's income level and may be no greater than \$100 for one eligible taxpayer and \$140 for two eligible taxpayers filing a joint return. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3-3-9

Enacted: PL 6 - 1982

Notes: The maximum credit amount established in 1982 was \$65 for one eligible taxpayer and \$90 for two eligible taxpayers filing a joint return. The maximum credit amount was increased to \$100 and \$140, respectively, by PL 73-1985.

### Totals

Tax Year	Number of Unified Tax Credit for the Elderly Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	113,441	\$6,907,760	\$61	-\$6,907,760	-\$60.89
2008	111,441	\$6,761,520	\$61	-\$6,761,520	-\$60.67
2009	117,884	\$7,299,973	\$62	-\$7,299,973	-\$61.93

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Unified Tax Credit for the Elderly Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	82,407	\$4,263,800	61.72%	\$52	-\$4,263,800	61.72%	-\$51.74
2007	Joint	30,588	\$2,619,650	37.92%	\$86	-\$2,619,649	37.92%	-\$85.64
2007	Separate	446	\$24,310	0.35%	\$55	-\$24,309	0.35%	-\$54.50
2008	Single	80,129	\$4,068,460	60.17%	\$51	-\$4,068,460	60.17%	-\$50.77
2008	Joint	30,916	\$2,671,390	39.51%	\$86	-\$2,671,390	39.51%	-\$86.41
2008	Separate	396	\$21,670	0.32%	\$55	-\$21,670	0.32%	-\$54.72
2009	Single	83,240	\$4,284,110	58.69%	\$51	-\$4,284,110	58.69%	-\$51.47
2009	Joint	34,173	\$2,989,683	40.95%	\$87	-\$2,989,683	40.95%	-\$87.49
2009	Separate	471	\$26,180	0.36%	\$56	-\$26,180	0.36%	-\$55.58

### By Income (Indiana AGI)

2007	Number of Unified Tax Credit for the Elderly Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	9,330	\$922,270	13.35%	\$99	-\$922,269	13.35%	-\$98.85
\$0-\$20,000	103,969	\$5,971,020	86.44%	\$57	-\$5,971,019	86.44%	-\$57.43
\$20,001-\$50,000	121	\$12,090	0.18%	\$100	-\$12,091	0.18%	-\$99.93
\$50,001-\$75,000	10	\$1,220	0.02%	\$122	-\$1,220	0.02%	-\$121.97
Greater than \$75,000	11	\$1,160	0.02%	\$140	-\$1,160	0.02%	-\$105.44

2008	Number of Unified Tax Credit for the Elderly Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	11,182	\$1,084,450	16.04%	\$97	-\$1,084,450	16.04%	-\$96.98
\$0-\$20,000	100,093	\$5,659,600	83.70%	\$57	-\$5,659,600	83.70%	-\$56.54
\$20,001-\$50,000	131	\$13,370	0.20%	\$102	-\$13,370	0.20%	-\$102.06
\$50,001-\$75,000	8	\$900	0.01%	\$113	-\$900	0.01%	-\$112.50
\$75,001-\$250,000	23	\$2,680	0.04%	\$117	-\$2,680	0.04%	-\$116.52
Greater than \$250,000	4	\$520	0.01%	\$130	-\$520	0.01%	-\$130.00

2009	Number of Unified Tax Credit for the Elderly Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	13,994	\$1,373,020	18.81%	\$98	-\$1,373,020	18.81%	-\$98.11
\$0-\$20,000	103,731	\$5,910,463	80.97%	\$57	-\$5,910,463	80.97%	-\$56.98
\$20,001-\$50,000	113	\$11,790	0.16%	\$104	-\$11,790	0.16%	-\$104.34
\$50,001-\$75,000	22	\$2,060	0.03%	\$94	-\$2,060	0.03%	-\$93.64
Greater than \$75,000	24	\$2,640	0.04%	\$110	-\$2,640	0.04%	-\$110.00

Note: Selected income categories were combined to meet confidentiality requirements under State and Federal law.

## Indiana's Earned Income Tax Credit

Description: A taxpayer who claims a federal earned income tax credit (EITC) may receive a refundable credit equal to 9% (6% for tax years 2007 and 2008) of the federal EITC. The federal EITC is adjusted annually for inflation, allowing taxpayers to claim a larger credit amount each succeeding year. Unused portions of the credit may not be carried forward or carried back.

### Totals

Tax Year	Number of Indiana's Earned Income Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	466,062	\$54,799,161	\$118	-\$54,799,161	-\$117.58
2008	479,662	\$58,788,377	\$123	-\$58,788,377	-\$122.56
2009	533,976	\$103,539,173	\$194	-\$103,539,173	-\$193.90

Indiana Code Citation: IC 6-3.1-21

Enacted: PL 273 - 1999

Notes:

- PL 273-1999: Maximum state total income no greater than \$12,000. Credit equal to 3.4% of \$12,000, minus the individual's Indiana total income. Taxpayers required to have a qualifying child.
- PL 192-2002(ss): Federal EITC must equal at least \$9. Credit equal to 6% of federal EITC.
- PL 146-2008: Federal EITC must equal at least \$6. Credit equal to 9% of federal EITC. This change became effective January 1, 2009.
- PL 229-2011: The credit was modified by decoupling from federal legislation the current federal EITC and establishing a distinct program based on the federal EITC as it existed prior to 2010.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Indiana's Earned Income Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	359,650	\$41,678,085	76.06%	\$116	-\$41,678,086	76.06%	-\$115.89
2007	Joint	106,412	\$13,121,075	23.94%	\$123	-\$13,121,073	23.94%	-\$123.30
2007	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2008	Single	362,352	\$43,616,780	74.19%	\$120	-\$43,616,780	74.19%	-\$120.37
2008	Joint	117,310	\$15,171,598	25.81%	\$129	-\$15,171,598	25.81%	-\$129.33
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single	380,634	\$71,336,139	68.90%	\$187	-\$71,336,139	68.90%	-\$187.41
2009	Joint	153,342	\$32,203,034	31.10%	\$210	-\$32,203,034	31.10%	-\$210.01
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

	Number of Indiana's Earned Income Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	10,401	\$399,176	0.73%	\$38	-\$399,174	0.73%	-\$38.38
\$0-\$20,000	315,053	\$41,460,964	75.66%	\$132	-\$41,460,963	75.66%	-\$131.60
\$20,001-\$50,000	140,507	\$12,928,577	23.59%	\$92	-\$12,928,577	23.59%	-\$92.01
\$50,001-\$75,000	65	\$6,069	0.01%	\$93	-\$6,069	0.01%	-\$93.37
\$75,001-\$250,000	36	\$4,376	0.01%	\$122	-\$4,376	0.01%	-\$121.56
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

	Number of Indiana's Earned Income Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	12,581	\$560,128	0.95%	\$45	-\$560,128	0.95%	-\$44.52
\$0-\$20,000	317,151	\$43,528,059	74.04%	\$137	-\$43,528,059	74.04%	-\$137.25
\$20,001-\$50,000	149,707	\$14,674,461	24.96%	\$98	-\$14,674,461	24.96%	-\$98.02
\$50,001-\$75,000	118	\$12,844	0.02%	\$109	-\$12,844	0.02%	-\$108.85
Greater than \$75,000	105	\$12,885	0.02%	\$123	-\$12,885	0.02%	-\$122.72

	Number of Indiana's Earned Income Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009							
< \$0	13,554	\$751,687	0.73%	\$55	-\$751,687	0.73%	-\$55.46
\$0-\$20,000	341,450	\$70,722,118	68.30%	\$207	-\$70,722,118	68.30%	-\$207.12
\$20,001-\$50,000	178,676	\$32,023,681	30.93%	\$179	-\$32,023,681	30.93%	-\$179.23
\$50,001-\$75,000	196	\$21,650	0.02%	\$110	-\$21,650	0.02%	-\$110.46
Greater than \$75,000	100	\$20,037	0.02%	\$200	-\$20,037	0.02%	-\$200.37

Note : Selected income categories were combined to meet confidentiality requirements under State and Federal law.

# Lake County Residential Income Credit

Description: Taxpayers may claim a refundable tax credit if: (1) the taxpayer paid property tax on homesteads to Lake County; (2) the taxpayer's earned income is less than \$18,600; and (3) the individual is not claiming the property tax deduction. Taxpayers earning less than \$18,000 may claim a credit up to \$300. Individuals making between \$18,000 and \$18,600 must multiply 0.5 by the difference of \$18,600 and their earned income to determine the credit amount. The credit amount claimed may be no greater than the amount of property taxes an individual paid.

Indiana Code Citation: IC 6-3.1-20

Enacted: PL 151 - 2001

Notes: The calculations used to determine the credit amount have not changed since enacted in 2001. Tax years 2008 and 2009 contain amounts claimed for property taxes due in the prior year due to the use of provisional billing with reconciliations in the following year. Riverboat admission tax revenue is statutorily required to reimburse the state for the cost of an income tax credit.

## Totals

Tax Year	Number of Lake County Residential Income Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	23,494	\$6,888,233	\$293	-\$5,165,191	-\$219.85
2008	29,208	\$8,506,324	\$291	-\$6,404,909	-\$219.29
2009	29,794	\$8,654,776	\$290	-\$6,547,621	-\$219.76

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Lake County Residential Income Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	13,164	\$3,829,139	55.59%	\$291	-\$2,907,637	56.29%	-\$220.88
2007	Joint	10,122	\$2,998,019	43.52%	\$296	-\$2,210,442	42.79%	-\$218.38
2007	Separate	208	\$61,075	0.89%	\$294	-\$47,112	0.91%	-\$226.50
2008	Single	16,622	\$4,808,794	56.53%	\$289	-\$3,669,007	57.28%	-\$220.73
2008	Joint	12,328	\$3,622,856	42.59%	\$294	-\$2,680,209	41.85%	-\$217.41
2008	Separate	258	\$74,673	0.88%	\$289	-\$55,693	0.87%	-\$215.86
2009	Single	16,957	\$4,892,314	56.53%	\$289	-\$3,753,122	57.32%	-\$221.33
2009	Joint	12,559	\$3,682,102	42.54%	\$293	-\$2,734,077	41.76%	-\$217.70
2009	Separate	278	\$80,360	0.93%	\$289	-\$60,422	0.92%	-\$217.35

## By Income (Indiana AGI)

2007	Number of Lake County Residential Income Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	313	\$88,438	1.28%	\$0	-\$88,439	1.71%	-\$282.55
\$0-\$20,000	12,744	\$3,701,777	53.74%	\$290	-\$2,862,845	55.43%	-\$224.64
\$20,001-\$50,000	7,704	\$2,284,728	33.17%	\$297	-\$1,632,138	31.60%	-\$211.86
\$50,001-\$75,000	1,546	\$459,312	6.67%	\$297	-\$328,468	6.36%	-\$212.46
\$75,001-\$250,000	1,107	\$330,217	4.79%	\$298	-\$236,340	4.58%	-\$213.50
Greater than \$250,000	80	\$23,761	0.34%	\$297	-\$16,960	0.33%	-\$212.00

2008	Number of Lake County Residential Income Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	473	\$134,574	1.58%	\$285	-\$134,574	2.10%	-\$284.51
\$0-\$20,000	16,514	\$4,765,218	56.02%	\$289	-\$3,697,415	57.73%	-\$223.90
\$20,001-\$50,000	9,383	\$2,765,283	32.51%	\$295	-\$1,971,487	30.78%	-\$210.11
\$50,001-\$75,000	1,741	\$516,321	6.07%	\$297	-\$369,050	5.76%	-\$211.98
\$75,001-\$250,000	1,032	\$305,482	3.59%	\$296	-\$218,462	3.41%	-\$211.69
Greater than \$250,000	65	\$19,446	0.23%	\$299	-\$13,921	0.22%	-\$214.17

2009	Number of Lake County Residential Income Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	620	\$176,827	2.04%	\$285	-\$176,827	2.70%	-\$285.20
\$0-\$20,000	17,176	\$4,947,773	57.17%	\$288	-\$3,851,550	58.82%	-\$224.24
\$20,001-\$50,000	9,442	\$2,778,161	32.10%	\$294	-\$1,981,964	30.27%	-\$209.91
\$50,001-\$75,000	1,647	\$484,249	5.60%	\$294	-\$345,783	5.28%	-\$209.95
\$75,001-\$250,000	876	\$258,158	2.98%	\$295	-\$184,617	2.82%	-\$210.75
Greater than \$250,000	33	\$9,608	0.11%	\$291	-\$6,880	0.11%	-\$208.48

## Economic Development for a Growing Economy Credit (EDGE Credit)

Description: A refundable credit is available to taxpayers who create new jobs or retain existing jobs in Indiana. The Indiana Economic Development Corporation determines the amount, duration, and refundability of the credit. The credit may not exceed 10 taxable years, and the maximum amount of statewide credits allowed may be no greater than \$10,000,000 per fiscal year for taxpayers who retain existing jobs. There is no credit limit for taxpayers who create new jobs. Nonprofit organizations are also eligible for this credit. Beginning in 2004, the credit became available to pass through entities. However, the credit was not separated from other credits on state tax forms until 2006. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3.1-13

Enacted: PL 41 - 1994

Notes: The amount of statewide credits allowed to businesses for retaining existing jobs did not exist under PL 41-1994. A maximum statewide credit amount of \$5,000,000 per fiscal year for retaining jobs was established by PL 178-2002 and was effective for FY 2004 and FY 2005. PL 137-2006 increased the maximum amount to \$10,000,000 per year beginning in FY 2006.

### Totals

Tax Year	Number of EDGE Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	573	\$1,266,717	\$2,211	-\$1,266,717	-\$2,210.68
2008	437	\$1,120,569	\$2,564	-\$1,120,569	-\$2,564.23
2009	680	\$1,218,055	\$1,791	-\$1,218,055	-\$1,791.26

### By Filing Type

Tax Year	Single, Joint or Separate	Number of EDGE Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	165	\$193,945	15.31%	\$1,175	-\$193,945	15.31%	-\$1,175.42
2007	Joint	401	\$1,053,939	83.20%	\$2,628	-\$1,053,939	83.20%	-\$2,628.28
2007	Separate	7	\$18,833	1.49%	\$2,690	-\$18,833	1.49%	-\$2,690.43
2008	Single	148	\$114,706	10.24%	\$775	-\$114,706	10.24%	-\$775.04
2008	Joint	282	\$977,388	87.22%	\$3,466	-\$977,388	87.22%	-\$3,465.92
2008	Separate	7	\$28,475	2.54%	\$4,068	-\$28,475	2.54%	-\$4,067.86
2009	Single	205	\$120,815	9.92%	\$589	-\$120,815	9.92%	-\$589.34
2009	Joint	465	\$1,076,806	88.40%	\$2,316	-\$1,076,806	88.40%	-\$2,315.71
2009	Separate	10	\$20,434	1.68%	\$2,043	-\$20,434	1.68%	-\$2,043.40

### By Income (Indiana AGI)

	Number of EDGE Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	56	\$203,066	16.03%	\$3,626	-\$203,066	16.03%	-\$3,626.18
\$0-\$20,000	177	\$15,030	1.19%	\$85	-\$15,030	1.19%	-\$84.92
\$20,001-\$50,000	58	\$12,404	0.98%	\$214	-\$12,404	0.98%	-\$213.86
\$50,001-\$75,000	45	\$4,360	0.34%	\$97	-\$4,360	0.34%	-\$96.89
\$75,001-\$250,000	99	\$31,292	2.47%	\$316	-\$31,292	2.47%	-\$316.08
Greater than \$250,000	138	\$1,000,565	78.99%	\$7,250	-\$1,000,565	78.99%	-\$7,250.47

	Number of EDGE Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	63	\$86,697	7.74%	\$1,376	-\$86,697	7.74%	-\$1,376.14
\$0-\$20,000	102	\$82,585	7.37%	\$810	-\$82,585	7.37%	-\$809.66
\$20,001-\$50,000	63	\$43,601	3.89%	\$692	-\$43,601	3.89%	-\$692.08
\$50,001-\$75,000	34	\$41,197	3.68%	\$1,212	-\$41,197	3.68%	-\$1,211.69
\$75,001-\$250,000	75	\$28,942	2.58%	\$386	-\$28,942	2.58%	-\$385.89
Greater than \$250,000	100	\$837,547	74.74%	\$8,375	-\$837,547	74.74%	-\$8,375.47

	Number of EDGE Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009							
< \$0	94	\$220,785	18.13%	\$2,349	-\$220,785	18.13%	-\$2,348.78
\$0-\$20,000	144	\$35,125	2.88%	\$244	-\$35,125	2.88%	-\$243.92
\$20,001-\$50,000	113	\$25,065	2.06%	\$222	-\$25,065	2.06%	-\$221.81
\$50,001-\$75,000	59	\$52,179	4.28%	\$884	-\$52,179	4.28%	-\$884.39
\$75,001-\$250,000	148	\$77,715	6.38%	\$525	-\$77,715	6.38%	-\$525.10
Greater than \$250,000	122	\$807,186	66.27%	\$6,616	-\$807,186	66.27%	-\$6,616.28

## Media Production Expenditure Credit

Description: A refundable credit up to 15% was available to a taxpayer if they had qualified media production expenditures. The total amount of credit could not exceed \$2,500,000 in any fiscal year. The minimum qualified production expenditure for a feature length film, including a short feature; an independent or studio production; a documentary; and a television series, program, or feature, was \$100,000. The minimum qualified production expenditure for a digital media production, an audio recording, a music video, an advertising message broadcast on radio or television, or a media production concerning training or external marketing or communications was \$50,000.

Indiana Code Citation: IC 6-3-1-32

Enacted: PL 235 - 2007. Effective January 1, 2008.

Notes: The minimum qualified production expenditures did not change since enacted in 2004. The credit expired under PL 235 - 2007. The credit cannot be awarded for a taxable year ending after December 31, 2011.

### Totals

Tax Year	Number of Media Expenditure Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	375	\$90,069	\$240	-\$90,069	-\$240.18
2009	75	\$19,570	\$261	-\$19,570	-\$260.93

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Media Expenditure Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single	206	\$684	0.76%	\$3	-\$684	0.76%	-\$3.32
2008	Joint	160	\$89,376	99.23%	\$559	-\$89,376	99.23%	-\$558.60
2008	Separate	9	\$8	0.01%	\$1	-\$8	0.01%	-\$0.89
2009	Single	43	\$10,921	55.80%	\$254	-\$10,921	55.80%	-\$253.98
2009	Joint and Separate	32	\$8,649	44.20%	\$270	-\$8,649	44.20%	-\$270.28

### By Income (Indiana AGI)

2008	Number of Media Expenditure Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	16	\$16	0.02%	\$1	-\$16	0.02%	-\$1.00
\$0-\$20,000	131	\$245	0.27%	\$2	-\$245	0.27%	-\$1.87
\$20,001-\$50,000	102	\$1,006	1.12%	\$10	-\$1,006	1.12%	-\$9.86
\$50,001-\$75,000	55	\$828	0.92%	\$15	-\$828	0.92%	-\$15.06
\$75,001-\$250,000	65	\$521	0.58%	\$8	-\$521	0.58%	-\$8.01
Greater than \$250,000	6	\$87,453	97.10%	\$14,576	-\$87,453	97.10%	-\$14,575.50

2009	Number of Media Expenditure Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	3	\$136	0.69%	\$45	-\$136	0.69%	-\$45.33
\$0-\$20,000	31	\$2,553	13.05%	\$82	-\$2,553	13.05%	-\$82.35
\$20,001-\$50,000	22	\$6,062	30.98%	\$276	-\$6,062	30.98%	-\$275.55
\$50,001-\$75,000	6	\$1,975	10.09%	\$329	-\$1,975	10.09%	-\$329.17
Greater than \$75,000	13	\$8,844	45.19%	\$680	-\$8,844	45.19%	-\$680.31

Notes : Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

: "n.a." refers to credits that were not available in the given tax year.

# College Credit

Description: Taxpayers may claim a nonrefundable credit for contributing to an Indiana college or university. The credit is equal to the lesser of 50% of the contributions made or \$100 for a single return or \$200 for a joint return. Unused portions of the credit may not be carried forward or carried back.

## Totals

Tax Year	Number of College Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	94,142	\$9,117,454	\$97	-\$9,117,454	-\$96.85
2008	89,908	\$8,712,428	\$97	-\$8,712,428	-\$96.90
2009	88,123	\$8,541,334	\$97	-\$8,541,334	-\$96.93

Indiana Code Citation: 6-3-3-5

Enacted: Acts 1963(ss), c.32, s.305

Notes: The percentage used to determine the credit amount has not changed since enacted in 1963. The original credit limit established by Acts 1963(ss), c.32 was not to exceed \$50. Acts 1969, c.326 provided that taxpayers could claim a credit of up to \$50 for single returns and \$100 for joint returns. PL 45-1978 increased the limits of the credit to the current amounts described above.

## By Filing Type

Tax Year	Single, Joint or Separate	Number of College Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	23,078	\$1,513,345	16.60%	\$66	-\$1,513,345	16.60%	-\$65.58
2007	Joint	70,447	\$7,560,672	82.93%	\$107	-\$7,560,672	82.93%	-\$107.32
2007	Separate	617	\$43,438	0.48%	\$70	-\$43,438	0.48%	-\$70.40

2008	Single	22,247	\$1,454,492	16.69%	\$65	-\$1,454,492	16.69%	-\$65.38
2008	Joint	67,076	\$7,216,595	82.83%	\$108	-\$7,216,595	82.83%	-\$107.59
2008	Separate	585	\$41,341	0.47%	\$71	-\$41,341	0.47%	-\$70.67

2009	Single	21,861	\$1,435,872	16.81%	\$66	-\$1,435,872	16.81%	-\$65.68
2009	Joint	65,652	\$7,060,929	82.67%	\$108	-\$7,060,929	82.67%	-\$107.55
2009	Separate	610	\$44,533	0.52%	\$73	-\$44,533	0.52%	-\$73.00

## By Income (Indiana AGI)

	Number of College Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5,599	\$385,402	4.23%	\$69	-\$385,402	4.23%	-\$68.83
\$20,001-\$50,000	17,056	\$1,343,893	14.74%	\$79	-\$1,343,893	14.74%	-\$78.79
\$50,001-\$75,000	15,641	\$1,312,779	14.40%	\$84	-\$1,312,779	14.40%	-\$83.93
\$75,001-\$250,000	45,186	\$4,526,164	49.64%	\$100	-\$4,526,164	49.64%	-\$100.17
Greater than \$250,000	10,660	\$1,549,216	16.99%	\$145	-\$1,549,216	16.99%	-\$145.33

	Number of College Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5,926	\$408,374	4.69%	\$69	-\$408,374	4.69%	-\$68.91
\$20,001-\$50,000	16,982	\$1,358,444	15.59%	\$80	-\$1,358,444	15.59%	-\$79.99
\$50,001-\$75,000	14,828	\$1,273,091	14.61%	\$86	-\$1,273,091	14.61%	-\$85.86
\$75,001-\$250,000	42,847	\$4,313,025	49.50%	\$101	-\$4,313,025	49.50%	-\$100.66
Greater than \$250,000	9,325	\$1,359,495	15.60%	\$146	-\$1,359,495	15.60%	-\$145.79

	Number of College Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	7,050	\$504,880	5.91%	\$72	-\$504,880	5.91%	-\$71.61
\$20,001-\$50,000	17,640	\$1,466,614	17.17%	\$83	-\$1,466,614	17.17%	-\$83.14
\$50,001-\$75,000	14,710	\$1,270,238	14.87%	\$86	-\$1,270,238	14.87%	-\$86.35
\$75,001-\$250,000	40,427	\$4,091,644	47.90%	\$101	-\$4,091,644	47.90%	-\$101.21
Greater than \$250,000	8,296	\$1,207,958	14.14%	\$146	-\$1,207,958	14.14%	-\$145.61

## Credit for Taxes Paid to Other States

Description: An Indiana resident with income subject to taxation in another state is allowed a nonrefundable credit for the taxes paid to the other state. Unused portions of the credit may not be carried forward or carried back.

### Totals

Tax Year	Number of Credits for Taxes Paid to Other States Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	113,859	\$162,556,126	\$1,428	-\$162,556,126	-\$1,427.70
2008	113,768	\$153,953,845	\$1,353	-\$153,953,845	-\$1,353.23
2009	109,052	\$134,586,950	\$1,234	-\$134,586,950	-\$1,234.15

Indiana Code Citation: 6-3-3-3

Enacted: Acts 1963(ss) c.32, s. 303

Notes: The calculations used to determine the credit amount have not changed since enacted in 1963.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Credits for Taxes Paid to Other States Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	45,277	\$37,627,768	23.15%	\$831	-\$37,627,768	23.15%	-\$831.06
2007	Joint	67,288	\$122,483,695	75.35%	\$1,820	-\$122,483,695	75.35%	-\$1,820.29
2007	Separate	1,294	\$2,444,664	1.50%	\$1,889	-\$2,444,664	1.50%	-\$1,889.23
2008	Single	44,695	\$35,646,309	23.15%	\$798	-\$35,646,309	23.15%	-\$797.55
2008	Joint	67,720	\$116,589,301	75.73%	\$1,722	-\$116,589,301	75.73%	-\$1,721.64
2008	Separate	1,353	\$1,718,234	1.12%	\$1,270	-\$1,718,234	1.12%	-\$1,269.94
2009	Single	42,233	\$32,471,999	24.13%	\$769	-\$32,471,999	24.13%	-\$768.88
2009	Joint	65,411	\$100,466,421	74.65%	\$1,536	-\$100,466,421	74.65%	-\$1,535.93
2009	Separate	1,408	\$1,648,530	1.22%	\$1,171	-\$1,648,530	1.22%	-\$1,170.83

### By Income (Indiana AGI)

2007	Number of Credits for Taxes Paid to Other States Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	17,344	\$2,552,498	1.57%	\$147	-\$2,552,498	1.57%	-\$147.17
\$20,001-\$50,000	26,195	\$15,383,000	9.46%	\$587	-\$15,383,000	9.46%	-\$587.25
\$50,001-\$75,000	19,735	\$19,859,307	12.22%	\$1,006	-\$19,859,307	12.22%	-\$1,006.30
\$75,001-\$250,000	38,640	\$55,723,479	34.28%	\$1,442	-\$55,723,479	34.28%	-\$1,442.12
Greater than \$250,000	11,945	\$69,037,844	42.47%	\$5,780	-\$69,037,844	42.47%	-\$5,779.64

2008	Number of Credits for Taxes Paid to Other States Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	17,642	\$2,597,578	1.69%	\$147	-\$2,597,578	1.69%	-\$147.24
\$20,001-\$50,000	26,206	\$14,985,122	9.73%	\$572	-\$14,985,122	9.73%	-\$571.82
\$50,001-\$75,000	19,555	\$19,548,446	12.70%	\$1,000	-\$19,548,446	12.70%	-\$999.66
\$75,001-\$250,000	39,709	\$58,958,416	38.30%	\$1,485	-\$58,958,416	38.30%	-\$1,484.76
Greater than \$250,000	10,656	\$57,864,283	37.59%	\$5,430	-\$57,864,283	37.59%	-\$5,430.21

2009	Number of Credits for Taxes Paid to Other States Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	17,204	\$2,467,215	1.83%	\$143	-\$2,467,215	1.83%	-\$143.41
\$20,001-\$50,000	26,296	\$14,749,565	10.96%	\$561	-\$14,749,565	10.96%	-\$560.91
\$50,001-\$75,000	19,765	\$19,632,342	14.59%	\$993	-\$19,632,342	14.59%	-\$993.29
\$75,001-\$250,000	36,548	\$55,217,819	41.03%	\$1,511	-\$55,217,819	41.03%	-\$1,510.83
Greater than \$250,000	9,239	\$42,520,009	31.59%	\$4,602	-\$42,520,009	31.59%	-\$4,602.23

## Airport Development Zone Credits

Description: Certain areas within Indiana have been designated as airport development zones. Three types of nonrefundable airport zone credits are available to taxpayers: (1) the Airport Development Zone Employment Expense Credit; (2) the Airport Development Zone Investment Cost Credit; and (3) the Airport Development Zone Loan Interest Credit. Taxpayers who partake in any one of the following activities may be eligible for one of the airport credits: (1) taxpayers who hire qualified employees in an airport zone; (2) taxpayers who purchase an ownership interest in a business located within an airport zone; (3) or taxpayers who incur interest from qualified loans made for use in an airport zone. Unused portions of the Airport Development Zone Loan Employment Expense Credit may be carried forward and carried back. Unused portions of the Airport Development Zone Investment Cost Credit and the Airport Development Zone Loan Interest Credit may be carried forward but not carried back.

Indiana Code Citation: IC 8-22-3.5-14; IC 6-3-3-10; IC 6-3.1-10-6; IC 6-3.1-7.

Enacted: PL 108 - 1993

Notes: The calculations used to determine the credit amounts have not changed since enacted in 1993.

### Totals

Tax Year	Number of Airport Zone Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	8	9,630	\$1,204	-9,630	-\$1,203.75
2008	62	25,620	\$413	-25,620	-\$413.23
2009	12	6,268	\$522	-6,268	-\$522.33

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Airport Zone Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single	26	4,978	19.43%	\$191	-\$4,978	19.43%	-\$191.47
2008	Joint and Separate	36	20,642	80.57%	\$573	-\$20,642	80.57%	-\$573.39

### By Income (Indiana AGI)

2008	Number of Airport Zone Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	37	5,820	22.72%	\$157	-\$5,820	22.72%	-\$157.30
\$50,001-\$75,000	9	3,392	13.24%	\$377	-\$3,392	13.24%	-\$376.87
Greater than \$75,000	16	16,408	64.04%	\$1,026	-\$16,408	64.04%	-\$1,025.50

Note : Selected filing types and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

## Alternative Fuel Vehicle Manufacturer Credit

Description: A nonrefundable credit may be claimed by taxpayers who make qualified investments within Indiana for the manufacture or assembly of alternative fuel vehicles. The amount of the credit is determined by the Indiana Economic Development Corporation and may not exceed 15% of the amount of the qualified investment made by the taxpayer during that taxable year. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-31.9

Enacted: PL 223-2007

Notes: The calculation used to determine the credit amount has not changed since enacted in 2007. The credit expires under PL 137-2012. No new credits may be granted after December 31, 2016. Credits previously awarded but not claimed may be carried forward to a taxable year that begins after December 31, 2016.

### Totals

Tax Year	Number of Alternative Fuel Vehicle Manufacturer Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	14	\$5,569	\$398	-\$5,569	-\$397.79
2008	-	-	-	-	-
2009	7	\$6,285	\$898	-\$6,285	-\$897.86

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Alternative Fuel Vehicle Manufacturer Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	5	\$2,719	48.82%	\$544	-\$2,719	48.82%	-\$543.80
2007	Joint	9	\$2,850	51.18%	\$317	-\$2,850	51.18%	-\$316.67
2007	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single and Joint	7	\$6,285	100%	\$898	-\$6,285	100%	-\$897.86
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

Tax Year	Number of Alternative Fuel Vehicle Manufacturer Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	8	\$3,535	63.48%	\$442	-\$3,535	63.48%	-\$441.88
Greater than \$50,000	6	\$2,034	36.52%	\$339	-\$2,034	36.52%	-\$339.00

Notes : Selected tax years, filing types, and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

: Certain data, as denoted by a dash, were also removed to meet these confidentiality requirements.

## Blended Biodiesel and Ethanol Credit

Description: Nonrefundable credits are available to blended biodiesel dealers, taxpayers who produce biodiesel or blended biodiesel at an Indiana facility, and Indiana facilities that produce at least 40 million gallons of ethanol per year. The calculations used to determine the credit amounts vary depending on whether biodiesel, blended biodiesel, or ethanol is being produced. A separate calculation exists for dealers. Excluding credits claimed for cellulosic ethanol, the combined maximum amount of statewide credits allowed for: (1) producers of the Biodiesel Credits; and (2) the Ethanol Production Credit may not exceed \$50,000,000 for all taxpayers and all taxable years beginning after December 31, 2004. The maximum amount of statewide credits allowed for the retail sale of blended biodiesel may not exceed \$1,000,000 for all taxpayers and all taxable years. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-28; IC 6-3.1-27; IC 6-3.1-27-9.5

Enacted: PL 224 - 2003

Notes: A combined maximum amount of allowable statewide credits did not exist under PL 224-2003. PL 191-2005 established that the combined maximum amount of statewide credits allowed for Biodiesel Producer Credits and Ethanol Credits was not to exceed \$20,000,000 for all taxpayers and all taxable years. The amount was increased to \$50,000,000 by PL 122-2006. The amount of credits claimed since December 31, 2004 is \$2,302,040. The maximum amount of statewide credits allowed for the retail sale of blended biodiesel has not changed since enacted in 2003.

### Totals

Tax Year	Number of Blended Biodiesel Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	94	\$915,322	\$9,737	-915,322	-\$9,737.46
2008	72	\$656,941	\$9,124	-656,941	-\$9,124.18
2009	41	\$712,649	\$17,382	-712,649	-\$17,381.68

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Blended Biodiesel Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	11	\$27,133	2.96%	\$2,467	-\$27,133	2.96%	-\$2,466.64
2007	Joint and Separate	83	\$888,189	97.04%	\$10,701	-\$888,189	97.04%	-\$10,701.07
2008	Single	9	\$32,008	4.87%	\$3,556	-\$32,008	4.87%	-\$3,556.40
2008	Joint	63	\$624,933	95.13%	\$9,920	-\$624,933	95.13%	-\$9,919.57
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single	6	\$42,130	5.91%	\$7,022	-\$42,130	5.91%	-\$7,021.67
2009	Joint and Separate	35	\$670,519	94.09%	\$19,158	-\$670,519	94.09%	-\$19,157.69

### By Income (Indiana AGI)

2007	Number of Blended Biodiesel Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	28	\$2,235	0.24%	\$80	-\$2,235	0.24%	-\$79.82
\$20,001-\$50,000	15	\$13,262	1.45%	\$884	-\$13,262	1.45%	-\$884.13
\$50,001-\$75,000	9	\$9,243	1.01%	\$1,027	-\$9,243	1.01%	-\$1,027.00
\$75,001-\$250,000	19	\$29,351	3.21%	\$1,545	-\$29,351	3.21%	-\$1,544.77
Greater than \$250,000	23	\$861,231	94.09%	\$37,445	-\$861,231	94.09%	-\$37,444.83

2008	Number of Blended Biodiesel Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	23	\$3,117	0.47%	\$136	-\$3,117	0.47%	-\$135.53
\$20,001-\$50,000	5	\$1,596	0.24%	\$319	-\$1,596	0.24%	-\$319.20
\$50,001-\$75,000	8	\$9,529	1.45%	\$1,191	-\$9,529	1.45%	-\$1,191.15
\$75,001-\$250,000	17	\$40,110	6.11%	\$2,359	-\$40,110	6.11%	-\$2,359.42
Greater than \$250,000	19	\$602,588	91.73%	\$31,715	-\$602,588	91.73%	-\$31,715.16

2009	Number of Blended Biodiesel Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$326	0.05%	\$65	-\$326	0.05%	-\$65.20
\$20,001-\$50,000	4	\$878	0.12%	\$220	-\$878	0.12%	-\$219.50
\$50,001-\$75,000	6	\$970	0.14%	\$162	-\$970	0.14%	-\$161.67
\$75,001-\$250,000	8	\$16,185	2.27%	\$2,023	-\$16,185	2.27%	-\$2,023.13
Greater than \$250,000	18	\$694,290	97.42%	\$38,572	-\$694,290	97.42%	-\$38,571.67

Note: Selected filing types were combined to meet confidentiality requirements under State and Federal law.

## Capital Investment Credit

Description: A pass-through entity may claim a nonrefundable credit if it makes qualified capital investments in Shelby County. The amount of the credit is equal to 14% of the qualified investment. A taxpayer may carry forward but not carry back unused portions of the credit.

Indiana Code Citation: 6-3.1-13.5

Enacted: PL 291-2001

Notes: The amount of the credit has not changed since enacted in 2001. The credit expires under PL 133-2012. No new credits may be granted after December 31, 2016. Credits previously awarded but not claimed may be carried forward to a taxable year that begins after December 31, 2016.

### Totals

Tax Year	Number of Capital Investment Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	32	\$64,498	\$2,016	-\$64,498	-\$2,015.57
2008	34	\$58,461	\$1,719	-\$58,461	-\$1,719.44
2009	19	\$22,208	\$1,169	-\$22,208	-\$1,168.84

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	10	\$2,180	3.38%	\$218	-\$2,180	3.38%	-\$218.04
2007	Joint	22	\$62,318	96.62%	\$2,833	-\$62,318	96.62%	-\$2,832.64
2007	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2008	Single	8	\$3,338	5.71%	\$417	-\$3,338	5.71%	-\$417.22
2008	Joint and Separate	26	\$55,123	94.29%	\$2,120	-\$55,123	94.29%	-\$2,120.13

### By Income (Indiana AGI)

2007	Number of Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	4	\$1,242	1.93%	\$310	-\$1,242	1.93%	-\$310.43
\$20,001-\$50,000	8	\$2,804	4.35%	\$350	-\$2,804	4.35%	-\$350.46
\$50,001-\$75,000	9	\$6,436	9.98%	\$715	-\$6,436	9.98%	-\$715.11
\$75,001-\$250,000	7	\$24,017	37.24%	\$3,431	-\$24,017	37.24%	-\$3,431.00
Greater than \$250,000	4	\$30,000	46.51%	\$7,500	-\$30,000	46.51%	-\$7,500.00

2008	Number of Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$1,149	1.96%	\$230	-\$1,149	1.96%	-\$229.71
\$20,001-\$50,000	11	\$7,326	12.53%	\$666	-\$7,326	12.53%	-\$665.96
\$50,001-\$75,000	6	\$4,955	8.48%	\$826	-\$4,955	8.48%	-\$825.83
Greater than \$75,000	12	\$45,032	77.03%	\$3,753	-\$45,032	77.03%	-\$3,752.66

2009	Number of Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	6	\$2,859	12.87%	\$477	-\$2,859	12.87%	-\$476.50
\$50,001-\$75,000	5	\$4,660	20.98%	\$932	-\$4,660	20.98%	-\$932.00
\$75,001-\$250,000	8	\$14,689	66.14%	\$1,836	-\$14,689	66.14%	-\$1,836.13
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note : Selected filing types and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

## Coal Combustion Product Credit

Description: A taxpayer may claim a nonrefundable tax credit equal to \$2 per ton of the increased acquisitions of coal ash obtained and used by the manufacturer during the taxable year. Eligible businesses must manufacture products comprised of at least 15% by weight of coal ash. The total of all credits claimed may not exceed \$2 M for the State fiscal year. The taxpayer may only claim the credit for ten consecutive years. Unused credits may not be carried forward or carried back.

### Totals

Tax Year	Number of Coal Combustion Product Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	0	\$0	\$0	\$0	\$0.00
2008	0	\$0	\$0	\$0	\$0.00
2009	0	\$0	\$0	\$0	\$0.00

Indiana Code Citation: IC 6-3.1-25.2

Enacted: PL 215-2003.

Notes: The calculations used to determine the credit amount have not changed since enacted in 2003.

**Note : No individuals were awarded the Coal Combustion Product Credit in tax years 2005, 2006, and 2007.**

## Coal Gasification Technology Investment Credit

### Totals

Tax Year	Number of Coal Gasification Technology Investment Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	0	\$0	\$0	\$0	\$0.00
2008	-	-	-	-	-
2009	0	\$0	\$0	\$0	\$0.00

Description: A taxpayer may claim a nonrefundable credit for a qualified investment in an integrated coal gasification power plant (ICGPP) or in a fluidized bed combustion technology. The amount of the credit depends on the type of investment and is calculated based on an applicable percentage of the given investment. The credit must be taken in 10 annual installments, and each installment may be no greater than: (1) 25% of the taxpayer's state tax liability; or (2) the taxpayer's utility receipts tax liability in the taxable year. To determine the final credit amount, the installment must then be multiplied by the percentage of Indiana coal used in the taxpayer's coal production. Under certain conditions, the credit may be assigned to utilities holding contracts with the taxpayer. A refundable credit is also available for taxpayers who invest in an ICGPP, sell substitute natural gas, and meet additional requirements. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: 6-3.1-29

Enacted: PL 191-2005

Notes: The original credit was only available for taxpayers investing in an ICGPP. The credit became available to taxpayers investing in a fluidized bed combustion technology under PL 122 - 2006. Assignability was permitted under PL 175 - 2007. The refundable credit became available under PL 182 - 2009.

Notes: Selected tax years, filing types, and income categories were eliminated to meet confidentiality requirements under State and Federal law.  
: Certain data, as denoted by a dash, were also removed to meet these confidentiality requirements.

# Indiana CollegeChoice 529 Education Savings Plan Credit

Description: A nonrefundable credit is available for taxpayers making qualified contributions to Indiana's CollegeChoice 529 Education Savings Plan. The credit is equal to 20% of the total amount of qualified contributions made and may not exceed \$1,000. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: 6-3-3-12

Enacted: PL 192 - 2006

Notes: The original amount of the credit established by PL 192-2006 was not to exceed 20% of each qualified contribution. The percentage was amended by PL 211-2007 to equal no more than 20% of the total contributions made by a taxpayer during a taxable year, effective January 1, 2007.

## Totals

Tax Year	Number of IN CollegeChoice 529 Education Savings Plan Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	33,824	\$26,001,627	\$769	-\$26,001,627	-\$768.73
2008	40,674	\$28,631,813	\$704	-\$28,631,813	-\$703.93
2009	48,473	\$33,488,161	\$691	-\$33,488,161	-\$690.86

## By Filing Type

Tax Year	Single, Joint or Separate	Number of IN CollegeChoice 529 Education Savings Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	3,503	\$2,397,048	9.22%	\$684	-\$2,397,048	9.22%	-\$684.28
2007	Joint	30,203	\$23,532,908	90.51%	\$779	-\$23,532,908	90.51%	-\$779.16
2007	Separate	118	\$71,671	0.28%	\$607	-\$71,671	0.28%	-\$607.38

2008	Single	4,372	\$2,625,413	9.17%	\$601	-\$2,625,413	9.17%	-\$600.51
2008	Joint	36,127	\$25,910,637	90.50%	\$717	-\$25,910,637	90.50%	-\$717.21
2008	Separate	175	\$95,763	0.33%	\$547	-\$95,763	0.33%	-\$547.22

2009	Single	5,270	\$3,027,071	9.04%	\$574	-\$3,027,071	9.04%	-\$574.40
2009	Joint	42,981	\$30,335,479	90.59%	\$706	-\$30,335,479	90.59%	-\$705.79
2009	Separate	222	\$125,611	0.38%	\$566	-\$125,611	0.38%	-\$565.82

## By Income (Indiana AGI)

2007	Number of IN CollegeChoice 529 Education Savings Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	472	\$116,421	0.45%	\$247	-\$116,421	0.45%	-\$246.65
\$20,001-\$50,000	2,686	\$1,614,366	6.21%	\$601	-\$1,614,366	6.21%	-\$601.03
\$50,001-\$75,000	4,613	\$2,934,047	11.28%	\$636	-\$2,934,047	11.28%	-\$636.04
\$75,001-\$250,000	20,516	\$16,041,142	61.69%	\$782	-\$16,041,142	61.69%	-\$781.88
Greater than \$250,000	5,537	\$5,295,650	20.37%	\$956	-\$5,295,650	20.37%	-\$956.41

2008	Number of IN CollegeChoice 529 Education Savings Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	741	\$173,006	0.60%	\$233	-\$173,006	0.60%	-\$233.48
\$20,001-\$50,000	3,440	\$1,891,242	6.61%	\$550	-\$1,891,242	6.61%	-\$549.78
\$50,001-\$75,000	5,392	\$3,039,716	10.62%	\$564	-\$3,039,716	10.62%	-\$563.75
\$75,001-\$250,000	25,170	\$17,961,505	62.73%	\$714	-\$17,961,505	62.73%	-\$713.61
Greater than \$250,000	5,931	\$5,566,343	19.44%	\$939	-\$5,566,343	19.44%	-\$938.52

2009	Number of IN CollegeChoice 529 Education Savings Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	1,087	\$263,156	0.79%	\$242	-\$263,156	0.79%	-\$242.09
\$20,001-\$50,000	4,547	\$2,457,120	7.34%	\$540	-\$2,457,120	7.34%	-\$540.38
\$50,001-\$75,000	6,687	\$3,723,551	11.12%	\$557	-\$3,723,551	11.12%	-\$556.83
\$75,001-\$250,000	29,831	\$21,097,942	63.00%	\$707	-\$21,097,942	63.00%	-\$707.25
Greater than \$250,000	6,321	\$5,946,391	17.76%	\$941	-\$5,946,391	17.76%	-\$940.74

## Composite Filer Credit

Description: S corps and partnerships are required to include all individual nonresident shareholders/partners on a composite tax return at the entity level. Individual nonresidents included on the composite return may have other taxable Indiana-source income, requiring them to file the IT-40PNR. If so, the individual may be eligible for a refundable credit. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3-4-12

Enacted: PL 211-2007. Effective January 1, 2008.

Notes: The credit cannot be awarded for a taxable year ending after December 31, 2008.

### Totals

Tax Year	Number of Composite Filer Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	671	\$2,081,040	\$3,101	-\$2,081,040	-\$3,101.40
2009	n.a.	n.a.	n.a.	n.a.	n.a.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Composite Filer Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single	125	\$353,852	17.00%	\$2,831	-\$353,852	17.00%	-\$2,830.82
2008	Joint	533	\$1,555,070	74.73%	\$2,918	-\$1,555,070	74.73%	-\$2,917.58
2008	Separate	13	\$172,118	8.27%	\$13,240	-\$172,118	8.27%	-\$13,239.85

### By Income (Indiana AGI)

2008	Number of Composite Filer Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	35	\$27,269	1.31%	\$779	-\$27,269	1.31%	-\$779.11
\$0-\$20,000	292	\$85,836	4.12%	\$294	-\$85,836	4.12%	-\$293.96
\$20,001-\$50,000	101	\$105,451	5.07%	\$1,044	-\$105,451	5.07%	-\$1,044.07
\$50,001-\$75,000	41	\$76,684	3.68%	\$1,870	-\$76,684	3.68%	-\$1,870.34
\$75,001-\$250,000	114	\$398,710	19.16%	\$3,497	-\$398,710	19.16%	-\$3,497.46
Greater than \$250,000	88	\$1,387,090	66.65%	\$15,762	-\$1,387,090	66.65%	-\$15,762.39

Note: "n.a." refers to credits that were not available in the given tax year.

## Community Revitalization Enhancement District Credit (CRED Credit)

Description: A nonrefundable credit is available for taxpayers who invest in redeveloped or rehabilitated property located within a community revitalization enhancement district. The credit is equal to 25% of the qualified investment. Unused portions of this credit may be carried forward but not back. A taxpayer may also assign any part of the credit to a lessee of the redeveloped or rehabilitated property.

Indiana Code Citation: 6-3.1-19

Enacted: PL 125 - 1998

Notes: The calculation used to determine the credit amount has not changed since enacted in 1998.

### Totals

Tax Year	Number of CRED Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	55	\$416,447	\$7,572	-\$416,447	-\$7,571.76
2008	77	\$152,446	\$1,980	-\$152,446	-\$1,979.82
2009	40	\$83,316	\$2,083	-\$83,316	-\$2,082.90

### By Filing Type

Tax Year	Single, Joint or Separate	Number of CRED Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	19	\$119,215	28.63%	\$6,274	-\$119,215	28.63%	-\$6,274.47
2007	Joint	32	\$294,766	70.78%	\$9,211	-\$294,766	70.78%	-\$9,211.43
2007	Separate	4	\$2,466	0.59%	\$617	-\$2,466	0.59%	-\$616.50
2008	Single	34	\$43,609	28.61%	\$1,283	-\$43,609	28.61%	-\$1,282.62
2008	Joint and Separate	43	\$108,837	71.39%	\$2,531	-\$108,837	71.39%	-\$2,531.09
2009	Single	13	\$3,024	3.63%	\$233	-\$3,024	3.63%	-\$232.62
2009	Joint and Separate	27	\$80,292	96.37%	\$2,974	-\$80,292	96.37%	-\$2,973.78

### By Income (Indiana AGI)

2007	Number of CRED Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	7	\$1,373	0.33%	\$196	-\$1,373	0.33%	-\$196.14
\$20,001-\$50,000	17	\$6,708	1.61%	\$395	-\$6,708	1.61%	-\$394.59
\$50,001-\$75,000	14	\$3,102	0.74%	\$222	-\$3,102	0.74%	-\$221.57
\$75,001-\$250,000	6	\$13,181	3.17%	\$2,197	-\$13,181	3.17%	-\$2,196.83
Greater than \$250,000	11	\$392,083	94.15%	\$35,644	-\$392,083	94.15%	-\$35,643.89

2008	Number of CRED Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	11	\$2,381	1.56%	\$216	-\$2,381	1.56%	-\$216.48
\$20,001-\$50,000	27	\$9,471	6.21%	\$351	-\$9,471	6.21%	-\$350.77
\$50,001-\$75,000	14	\$6,528	4.28%	\$466	-\$6,528	4.28%	-\$466.30
\$75,001-\$250,000	14	\$6,643	4.36%	\$475	-\$6,643	4.36%	-\$474.50
Greater than \$250,000	11	\$127,423	83.59%	\$11,584	-\$127,423	83.59%	-\$11,583.86

2009	Number of CRED Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	9	\$1,534	1.84%	\$170	-\$1,534	1.84%	-\$170.44
\$20,001-\$50,000	10	\$3,558	4.27%	\$356	-\$3,558	4.27%	-\$355.80
\$50,001-\$75,000	12	\$5,412	6.50%	\$451	-\$5,412	6.50%	-\$451.00
\$75,001-\$250,000	5	\$11,765	14.12%	\$2,353	-\$11,765	14.12%	-\$2,353.00
Greater than \$250,000	4	\$61,047	73.27%	\$15,262	-\$61,047	73.27%	-\$15,261.75

Note: Selected filing types were combined to meet confidentiality requirements under State and Federal law.

## Employer Health Benefit Plan Credit

Description: An employer who made health insurance available to employees and did not provide health insurance to employees prior to January 1, 2007 was eligible for a nonrefundable credit that is equal to the lesser of: (1) \$50 multiplied by the number of employees; or (2) \$2,500. The credit was available to taxpayers for the first two tax years in which the health insurance plan is available. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: 6-3.1-31

Enacted: PL 218 - 2007

Notes: The calculation used to determine the credit amount did not change since enacted in 2007. The credit expired under PL 172-2011. The credit cannot be awarded for a taxable year ending after December 31, 2011. Credits previously awarded but not claimed must be carried forward to a taxable year that begins after December 31, 2013 and before January 1, 2016.

### Totals

Tax Year	Number of Employer Health Benefit Plan Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	213	\$139,525	\$655	-\$139,525	-\$655.04
2008	218	\$155,466	\$713	-\$155,466	-\$713.15
2009	211	\$139,691	\$662	-\$139,691	-\$662.04

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Employer Health Benefit Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	116	\$56,889	40.77%	\$490	-\$56,889	40.77%	-\$490.42
2007	Joint	92	\$79,042	56.65%	\$859	-\$79,042	56.65%	-\$859.15
2007	Separate	5	\$3,594	2.58%	\$719	-\$3,594	2.58%	-\$718.80
2008	Single	102	\$47,349	30.46%	\$464	-\$47,349	30.46%	-\$464.21
2008	Joint	109	\$102,410	65.87%	\$940	-\$102,410	65.87%	-\$939.54
2008	Separate	7	\$5,707	3.67%	\$815	-\$5,707	3.67%	-\$815.25
2009	Single	94	\$49,350	35.33%	\$525	-\$49,350	35.33%	-\$525.00
2009	Joint	110	\$84,949	60.81%	\$772	-\$84,949	60.81%	-\$772.26
2009	Separate	7	\$5,392	3.86%	\$770	-\$5,392	3.86%	-\$770.29

### By Income (Indiana AGI)

2007	Number of Employer Health Benefit Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	35	\$9,044	6.48%	\$258	-\$9,044	6.48%	-\$258.40
\$20,001-\$50,000	122	\$76,964	55.16%	\$631	-\$76,964	55.16%	-\$630.85
\$50,001-\$75,000	24	\$21,366	15.31%	\$890	-\$21,366	15.31%	-\$890.25
Greater than \$75,000	32	\$32,151	23.04%	\$1,005	-\$32,151	23.04%	-\$1,004.72

2008	Number of Employer Health Benefit Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	43	\$12,087	7.77%	\$281	-\$12,087	7.77%	-\$281.10
\$20,001-\$50,000	100	\$61,856	39.79%	\$619	-\$61,856	39.79%	-\$618.56
\$50,001-\$75,000	36	\$40,082	25.78%	\$1,113	-\$40,082	25.78%	-\$1,113.39
\$75,001-\$250,000	29	\$37,450	24.09%	\$1,291	-\$37,450	24.09%	-\$1,291.38
Greater than \$250,000	10	\$3,990	2.57%	\$399	-\$3,990	2.57%	-\$399.00

2009	Number of Employer Health Benefit Plan Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	40	\$8,811	6.31%	\$220	-\$8,811	6.31%	-\$220.28
\$20,001-\$50,000	103	\$68,489	49.03%	\$665	-\$68,489	49.03%	-\$664.94
\$50,001-\$75,000	33	\$31,169	22.31%	\$945	-\$31,169	22.31%	-\$944.52
Greater than \$75,000	35	\$31,222	22.35%	\$892	-\$31,222	22.35%	-\$892.06

Note: Selected income categories were combined to meet confidentiality requirements under State and Federal law.

## Energy Star Heating and Cooling Equipment Tax Credit

Description: A taxpayer could claim a nonrefundable credit for buying certain Energy Star heating and cooling equipment. A taxpayer was entitled to a credit equal to the lesser of 20% of the amount of the expenditures for energy star heating and cooling equipment or \$100. The amount of the credit could not exceed a taxpayer's state tax liability, and a taxpayer was not entitled to a carry back, carry forward or refund of any unused credit. A taxpayer may not sell, assign, convey or otherwise transfer the tax credit. The total amount of tax credits allowed for all taxpayers in a fiscal year could not exceed \$1,000,000 in a state fiscal year.

Indiana Code Citation: 6-3.1-31.5

Enacted: PL 175 - 2007. Effective January 1, 2009.

Notes: The credit expired under PL 211-2007. The credit cannot be awarded for a taxable year ending after December 31, 2010.

### Totals

Tax Year	Number of Energy Star Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	n.a.	n.a.	n.a.	n.a.	n.a.
2008	n.a.	n.a.	n.a.	n.a.	n.a.
2009	30,207	\$2,856,727	\$95	-\$2,856,727	-\$94.57

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Energy Star Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009	Single	8,518	\$782,926	27.41%	\$92	-\$782,926	27.41%	-\$91.91
2009	Joint	21,689	\$2,073,801	72.59%	\$96	-\$2,073,801	72.59%	-\$95.62
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2009	Number of Energy Star Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	3,311	\$289,583	10.14%	\$87	-\$289,583	10.14%	-\$87.46
\$20,001-\$50,000	8,238	\$775,633	27.15%	\$94	-\$775,633	27.15%	-\$94.15
\$50,001-\$75,000	6,503	\$616,336	21.57%	\$95	-\$616,336	21.57%	-\$94.78
\$75,001-\$250,000	11,362	\$1,096,356	38.38%	\$96	-\$1,096,356	38.38%	-\$96.49
Greater than \$250,000	793	\$78,819	2.76%	\$99	-\$78,819	2.76%	-\$99.39

Note: "n.a." refers to credits that were not available in the given tax year.

# Enterprise Zone Employment Expense Credit

Description: Certain areas have been designated as enterprise zones. A nonrefundable credit is available to businesses that hire employees who work and live in an Enterprise Zone. The credit is equal to the lesser of: (1) 10% of qualified increased employment expenditures, or (2) \$1,500 per qualified employee, up to the amount of tax liability on income derived from the enterprise zone. Unused portions of the credit may be carried forward and carried back.

Indiana Code Citation: IC 6-3-3-10

Enacted: PL 23 - 1983

Notes: The calculation used to determine the credit amount has not changed since enacted in 1983.

## Totals

Tax Year	Number of Enterprise Zone Employment Expense Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	235	\$605,188	\$2,575	-\$605,188	-\$2,575.27
2008	221	\$502,076	\$2,272	-\$502,076	-\$2,271.84
2009	242	\$460,236	\$1,902	-\$460,236	-\$1,901.80

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Enterprise Zone Employment Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	69	\$85,674	14.16%	\$1,242	-\$85,674	14.16%	-\$1,241.66
2007	Joint and Separate	166	\$519,514	85.84%	\$718	-\$519,514	85.84%	-\$3,129.60
2008	Single	72	\$90,074	17.94%	\$1,251	-\$90,074	17.94%	-\$1,251.02
2008	Joint and Separate	149	\$412,003	82.06%	\$2,765	-\$412,003	82.06%	-\$2,765.12
2009	Single	78	\$73,767	16.03%	\$946	-\$73,767	16.03%	-\$945.73
2009	Joint and Separate	164	\$386,469	83.97%	\$2,357	-\$386,469	83.97%	-\$2,356.52

## By Income (Indiana AGI)

2007	Number of Enterprise Zone Employment Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	34	\$9,243	1.53%	\$272	-\$9,243	1.53%	-\$271.86
\$20,001-\$50,000	29	\$22,983	3.80%	\$793	-\$22,983	3.80%	-\$792.52
\$50,001-\$75,000	18	\$22,337	3.69%	\$1,241	-\$22,337	3.69%	-\$1,240.93
\$75,001-\$250,000	57	\$109,499	18.09%	\$1,921	-\$109,499	18.09%	-\$1,921.03
Greater than \$250,000	97	\$441,126	72.89%	\$4,548	-\$441,126	72.89%	-\$4,547.69

2008	Number of Enterprise Zone Employment Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	40	\$9,589	1.91%	\$240	-\$9,589	1.91%	-\$239.73
\$20,001-\$50,000	38	\$31,606	6.29%	\$832	-\$31,606	6.29%	-\$831.73
\$50,001-\$75,000	17	\$21,274	4.24%	\$1,251	-\$21,274	4.24%	-\$1,251.42
\$75,001-\$250,000	65	\$134,824	26.85%	\$2,074	-\$134,824	26.85%	-\$2,074.21
Greater than \$250,000	61	\$304,784	60.70%	\$4,996	-\$304,784	60.70%	-\$4,996.45

2009	Number of Enterprise Zone Employment Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	45	\$10,255	2.23%	\$228	-\$10,255	2.23%	-\$227.89
\$20,001-\$50,000	45	\$35,358	7.68%	\$786	-\$35,358	7.68%	-\$785.73
\$50,001-\$75,000	19	\$18,480	4.02%	\$973	-\$18,480	4.02%	-\$972.63
\$75,001-\$250,000	62	\$122,968	26.72%	\$1,983	-\$122,968	26.72%	-\$1,983.35
Greater than \$250,000	71	\$273,175	59.36%	\$3,848	-\$273,175	59.36%	-\$3,847.54

Note: Selected filing types were combined to meet confidentiality requirements under State and Federal law.

# Enterprise Zone Investment Cost Credit

Description: Certain areas within Indiana have been designated as enterprise zones. A taxpayer may be eligible for a nonrefundable credit for a qualified investment made in the purchase of an ownership interest in a business located within an enterprise zone. The amount of the credit is equal to no more than 30% of the qualified investment and depends on: (1) the number of jobs created; (2) the type of business; and (3) the amount of the investment. Both the qualified investment and the percentage used to determine the credit amount are subject to approval by the Indiana Economic Development Corporation. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-10

Enacted: PL 9 - 1986

Notes: The maximum percentage used to determine the credit amount has not changed since enacted in 1986.

## Totals

Tax Year	Number of Enterprise Zone Investment Cost Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	40	\$171,502	\$4,288	-\$171,502	-\$4,287.55
2008	24	\$141,734	\$5,906	-\$141,734	-\$5,905.57
2009	29	\$84,829	\$2,925	-\$84,829	-\$2,925.14

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Enterprise Zone Investment Cost Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	16	\$9,580	5.59%	\$599	-\$9,580	5.59%	-\$598.75
2007	Joint and Separate	24	\$161,922	94.41%	\$6,747	-\$161,922	94.41%	-\$6,746.75
2008	Single	14	\$18,714	13.20%	\$1,337	-\$18,714	13.20%	-\$1,336.69
2008	Joint	10	\$123,020	86.80%	\$12,302	-\$123,020	86.80%	-\$12,302.00
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single	16	\$5,486	6.47%	\$343	-\$5,486	6.47%	-\$342.88
2009	Joint and Separate	13	\$79,343	93.53%	\$6,103	-\$79,343	93.53%	-\$6,103.31

## By Income (Indiana AGI)

2007	Number of Enterprise Zone Investment Cost Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	17	\$4,960	2.89%	\$292	-\$4,960	2.89%	-\$291.76
\$20,001-\$50,000	5	\$5,022	2.93%	\$1,004	-\$5,022	2.93%	-\$1,004.40
\$50,001-\$250,000	7	\$7,767	4.53%	\$1,110	-\$7,767	4.53%	-\$1,109.57
Greater than \$250,000	11	\$153,753	89.65%	\$13,978	-\$153,753	89.65%	-\$13,977.55

2008	Number of Enterprise Zone Investment Cost Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	9	\$1,810	1.28%	\$201	-\$1,810	1.28%	-\$201.11
\$20,001-\$50,000	5	\$4,623	3.26%	\$925	-\$4,623	3.26%	-\$924.60
\$50,001-\$250,000	6	\$23,129	16.32%	\$3,855	-\$23,129	16.32%	-\$3,854.78
Greater than \$250,000	4	\$112,172	79.14%	\$28,043	-\$112,172	79.14%	-\$28,043.00

2009	Number of Enterprise Zone Investment Cost Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	12	\$3,602	4.25%	\$300	-\$3,602	4.25%	-\$300.17
\$20,001-\$50,000	5	\$2,256	2.66%	\$451	-\$2,256	2.66%	-\$451.20
\$50,001-\$250,000	8	\$9,603	11.32%	\$1,200	-\$9,603	11.32%	-\$1,200.38
Greater than \$250,000	4	\$69,368	81.77%	\$17,342	-\$69,368	81.77%	-\$17,342.00

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

# Enterprise Zone Loan Interest Credit

Description: Certain areas within Indiana have been designated as enterprise zones. A taxpayer may claim a nonrefundable credit equal to 5% of the interest received from all qualified loans made during a tax year for use in an Indiana enterprise zone. Unused portions of the credit may be carried forward but not carried back.

## Totals

Tax Year	Number of Enterprise Zone Loan Interest Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	72	\$76,630	\$1,064	-\$76,630	-\$1,064.31
2008	66	\$22,625	\$343	-\$22,625	-\$342.80
2009	85	\$53,056	\$624	-\$53,056	-\$624.19

Indiana Code Citation: IC 6-3.1-7

Enacted: PL 51 - 1984

Notes: The calculation used to determine the credit amount has not changed since enacted in 1984.

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Enterprise Zone Loan Interest Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	16	\$2,690	3.51%	\$168	-\$2,690	3.51%	-\$168.13
2007	Joint and Separate	56	\$73,940	96.49%	\$1,320	-\$73,940	96.49%	-\$1,320.36
2008	Single	19	\$2,653	11.73%	\$140	-\$2,653	11.73%	-\$139.63
2008	Joint and Separate	47	\$19,972	88.27%	\$425	-\$19,972	88.27%	-\$424.94
2009	Single	31	\$10,803	20.36%	\$348	-\$10,803	20.36%	-\$348.48
2009	Joint and Separate	54	\$42,253	79.64%	\$782	-\$42,253	79.64%	-\$782.46

## By Income (Indiana AGI)

	Number of Enterprise Zone Loan Interest Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	7	\$606	0.79%	\$87	-\$606	0.79%	-\$86.57
\$50,001-\$75,000	9	\$2,495	3.26%	\$277	-\$2,495	3.26%	-\$277.22
\$75,001-\$250,000	36	\$7,642	9.97%	\$212	-\$7,642	9.97%	-\$212.28
Greater than \$250,000	20	\$65,887	85.98%	\$3,294	-\$65,887	85.98%	-\$3,294.35
2008							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$269	1.19%	\$54	-\$269	1.19%	-\$53.80
\$20,001-\$50,000	6	\$1,238	5.47%	\$206	-\$1,238	5.47%	-\$206.33
\$50,001-\$75,000	4	\$252	1.11%	\$63	-\$252	1.11%	-\$63.00
\$75,001-\$250,000	33	\$6,201	27.41%	\$188	-\$6,201	27.41%	-\$187.91
Greater than \$250,000	18	\$14,665	64.82%	\$815	-\$14,665	64.82%	-\$814.72
2009							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	16	\$3,803	7.17%	\$238	-\$3,803	7.17%	-\$237.69
\$20,001-\$50,000	18	\$12,129	22.86%	\$674	-\$12,129	22.86%	-\$673.83
\$50,001-\$75,000	11	\$2,285	4.31%	\$208	-\$2,285	4.31%	-\$207.73
\$75,001-\$250,000	26	\$9,272	17.48%	\$357	-\$9,272	17.48%	-\$356.62
Greater than \$250,000	14	\$25,567	48.19%	\$1,826	-\$25,567	48.19%	-\$1,826.21

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Headquarters Relocation Credit

### Totals

Tax Year	Number of Headquarters Relocation Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	0	\$0	\$0	\$0	\$0.00
2008	0	\$0	\$0	\$0	\$0.00
2009	-	-	-	-	-

**Notes :** Selected tax years, filing types, and income categories were eliminated to meet confidentiality requirements under State and Federal law.  
: Certain data, as denoted by a dash, were also removed to meet these confidentiality requirements.

Description: A business that is engaged in either interstate or intrastate commerce, had annual worldwide revenue of \$100 million, has never been headquartered in Indiana and had at least 75 employees, and relocated its corporate headquarters to Indiana is entitled to a nonrefundable credit up to 50% of the amount of the relocation costs incurred in the taxable year. Any unused credit amount may be carried forward and applied to the 9 succeeding taxable years. Unused credits may not be carried back.

Indiana Code Citation: IC 6-3.1-30

Enacted: PL 193-2005

Notes: The calculation used to determine the credit amount has not changed since enacted in 2005. PL 137-2006 decreased the annual revenue requirement from \$500 million to \$100 million and required the business to have at least 75 employees, effective January 1, 2006.

## Historic Building Rehabilitation Credit

Description: A taxpayer may claim a nonrefundable credit for the rehabilitation or preservation of a qualified historic building. The historic building must: (1) be at least 50 years old; (2) produce income; (3) and cost at least \$10,000. The rehabilitation plan must be certified by the Department of Natural Resources. The credit is equal to 20% of the cost of the project, and unused portions of the credit may be carried forward but not carried back. The maximum amount of statewide credits allowed for fiscal year 1999 and each fiscal year thereafter may not exceed \$450,000.

Indiana Code Citation: IC 6-3.1-16

Enacted: PL 77 - 1993

Notes: The calculation used to determine the credit amount has not changed since enacted in 1993. The maximum amount of statewide credits established by PL 77-1993 was not to exceed \$450,000 in a state fiscal year. The amount was increased to \$750,000 for fiscal years 1997 and 1998 by PL 54-1997.

### Totals

Tax Year	Number of Historic Building Rehabilitation Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	57	\$217,783	\$3,821	-\$217,783	-\$3,820.75
2008	48	\$153,611	\$3,200	-\$153,611	-\$3,200.24
2009	40	\$100,847	\$2,521	-\$100,847	-\$2,521.18

Tax Year	Single, Joint or Separate	Number of Historic Building Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	12	\$50,750	23.30%	\$4,229	-\$50,750	23.30%	-\$4,229.17
2007	Joint and Separate	45	\$167,033	76.70%	\$3,712	-\$167,033	76.70%	-\$3,711.84
2008	Single	12	\$7,963	5.18%	\$664	-\$7,963	5.18%	-\$663.58
2008	Joint and Separate	36	\$145,648	94.82%	\$4,046	-\$145,648	94.82%	-\$4,045.79
2009	Single	11	\$11,678	11.58%	\$1,062	-\$11,678	11.58%	-\$1,061.64
2009	Joint	29	\$89,169	88.42%	\$3,075	-\$89,169	88.42%	-\$3,074.79
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

	Number of Historic Building Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$587	0.27%	\$117	-\$587	0.27%	-\$117.40
\$20,001-\$50,000	5	\$3,468	1.59%	\$694	-\$3,468	1.59%	-\$693.60
\$50,001-\$75,000	9	\$17,582	8.07%	\$1,954	-\$17,582	8.07%	-\$1,953.56
\$75,001-\$250,000	23	\$79,640	36.57%	\$3,463	-\$79,640	36.57%	-\$3,462.60
Greater than \$250,000	15	\$116,506	53.50%	\$7,767	-\$116,506	53.50%	-\$7,767.07

	Number of Historic Building Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	7	\$1,382	0.90%	\$197	-\$1,382	0.90%	-\$197.43
\$20,001-\$50,000	9	\$6,651	4.33%	\$739	-\$6,651	4.33%	-\$738.95
\$50,001-\$75,000	6	\$7,843	5.11%	\$1,307	-\$7,843	5.11%	-\$1,307.09
\$75,001-\$250,000	16	\$46,445	30.24%	\$2,903	-\$46,445	30.24%	-\$2,902.84
Greater than \$250,000	10	\$91,291	59.43%	\$9,129	-\$91,291	59.43%	-\$9,129.10

	Number of Historic Building Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	2	\$510	0.51%	\$255	-\$510	0.51%	-\$255.00
\$20,001-\$50,000	8	\$6,281	6.23%	\$785	-\$6,281	6.23%	-\$785.13
\$50,001-\$75,000	12	\$19,512	19.35%	\$1,626	-\$19,512	19.35%	-\$1,626.00
\$75,001-\$250,000	14	\$37,252	36.94%	\$2,661	-\$37,252	36.94%	-\$2,660.86
Greater than \$250,000	4	\$37,292	36.98%	\$9,323	-\$37,292	36.98%	-\$9,323.00

Note: Selected filing types were combined to meet confidentiality requirements under State and Federal law.

## Hoosier Business Investment Credit

Description: A nonrefundable credit may be claimed for qualified investments, including the purchase of new telecommunications, production, manufacturing, fabrication, processing, refining, or finishing equipment. The credit is in an amount determined by the Indiana Economic Development Corporation and may not exceed 10% of the qualified investment made by the taxpayer during the taxable year. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-26

Enacted: PL 224 - 2003

Notes: The original amount of the credit established by PL 224-2003 was not to exceed 30% of the qualified investment. The maximum percentage was amended by PL 199-2005 to equal no more than 10% of the qualified investment. This credit expires under PL 137-2012. No new credits may be granted after December 31, 2016. Credits previously awarded but not claimed may be carried forward to a taxable year that begins after December 31, 2016.

### Totals

Tax Year	Number of Hoosier Business Investment Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	626	\$1,788,001	\$2,856	-\$1,788,001	-\$2,856.23
2008	261	\$1,028,125	\$3,939	-\$1,028,125	-\$3,939.18
2009	92	\$1,412,821	\$15,357	-\$1,412,821	-\$15,356.75

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Hoosier Business Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	93	\$86,463	4.84%	\$930	-\$86,463	4.84%	-\$929.71
2007	Joint	523	\$1,687,204	94.36%	\$3,226	-\$1,687,204	94.36%	-\$3,226.01
2007	Separate	10	\$14,334	0.80%	\$1,433	-\$14,334	0.80%	-\$1,433.40
2008	Single	48	\$53,785	5.23%	\$1,121	-\$53,785	5.23%	-\$1,120.52
2008	Joint and Separate	213	\$974,340	94.77%	\$4,574	-\$974,340	94.77%	-\$4,574.37
2009	Single	13	\$36,243	2.57%	\$2,788	-\$36,243	2.57%	-\$2,787.92
2009	Joint	75	\$1,361,824	96.39%	\$18,158	-\$1,361,824	96.39%	-\$18,157.65
2009	Separate	4	\$14,754	1.04%	\$3,689	-\$14,754	1.04%	-\$3,688.50

### By Income (Indiana AGI)

2007	Number of Hoosier Business Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	127	\$11,596	0.65%	\$91	-\$11,596	0.65%	-\$91.31
\$20,001-\$50,000	61	\$30,109	1.68%	\$494	-\$30,109	1.68%	-\$493.59
\$50,001-\$75,000	71	\$51,889	2.90%	\$731	-\$51,889	2.90%	-\$730.83
\$75,001-\$250,000	175	\$161,046	9.01%	\$920	-\$161,046	9.01%	-\$920.26
Greater than \$250,000	192	\$1,533,361	85.76%	\$7,986	-\$1,533,361	85.76%	-\$7,986.26

2008	Number of Hoosier Business Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	11	\$2,921	0.28%	\$266	-\$2,921	0.28%	-\$265.50
\$20,001-\$50,000	30	\$10,293	1.00%	\$343	-\$10,293	1.00%	-\$343.10
\$50,001-\$75,000	25	\$12,888	1.25%	\$516	-\$12,888	1.25%	-\$515.52
\$75,001-\$250,000	94	\$117,179	11.40%	\$1,247	-\$117,179	11.40%	-\$1,246.59
Greater than \$250,000	101	\$884,845	86.06%	\$8,761	-\$884,845	86.06%	-\$8,760.84

2009	Number of Hoosier Business Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0	\$0.00
\$0-\$20,000	11	\$1,267	0.09%	\$115	-\$1,267	0	-\$115.18
\$20,001-\$75,000	10	\$4,884	0.35%	\$488	-\$4,884	0	-\$488.40
\$75,001-\$250,000	27	\$44,793	3.17%	\$1,659	-\$44,793	0	-\$1,659.00
Greater than \$250,000	44	\$1,361,877	96.39%	\$30,952	-\$1,361,877	0	-\$30,951.75

Note : Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

# Indiana's Research Expense Credit

Description: A nonrefundable credit is available for qualified research expenses incurred in Indiana. Taxpayers may choose one of two computation methods when determining their credit amounts. Unused portions of the credit may be carried forward but not carried back.

## Totals

Tax Year	Number of Indiana's Research Expense Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	933	\$5,450,375	\$5,842	-\$5,450,375	-\$5,841.77
2008	940	\$7,129,928	\$7,585	-\$7,129,928	-\$7,585.03
2009	850	\$5,661,470	\$6,661	-\$5,661,470	-\$6,660.55

Indiana Code Citation: IC 6-3.1-4

Enacted: PL 51 - 1984

Notes: Several amendments altered the original calculation used to determine the credit amount. PL 197-2005 established an alternative computation that is subject to approval by the Indiana Economic Development Corporation for taxpayers involved in the aerospace industry, effective January 1, 2006. PL 182-2009(ss) established an additional alternative computation, allowing taxpayers to determine the credit amount by choosing between two separate computations, effective January 1, 2010.

## By Filing Type

Tax Year	Single, Joint or Separate	Number of Indiana's Research Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	173	\$566,787	10.40%	\$3,276	-\$566,787	10.40%	-\$3,276.22
2007	Joint	754	\$4,847,242	88.93%	\$6,429	-\$4,847,242	88.93%	-\$6,428.70
2007	Separate	6	\$36,346	0.67%	\$6,058	-\$36,346	0.67%	-\$6,057.67

2008	Single	194	\$692,750	9.72%	\$3,571	-\$692,750	9.72%	-\$3,570.88
2008	Joint	736	\$6,401,174	89.78%	\$8,697	-\$6,401,174	89.78%	-\$8,697.25
2008	Separate	10	\$36,004	0.50%	\$3,600	-\$36,004	0.50%	-\$3,600.43

2009	Single	176	\$660,268	11.66%	\$3,752	-\$660,268	11.66%	-\$3,751.52
2009	Joint	667	\$4,958,773	87.59%	\$7,434	-\$4,958,773	87.59%	-\$7,434.44
2009	Separate	7	\$42,429	0.75%	\$6,061	-\$42,429	0.75%	-\$6,061.29

## By Income (Indiana AGI)

2007	Number of Indiana's Research Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	37	\$4,702	0.09%	\$127	-\$4,702	0.09%	-\$127.08
\$20,001-\$50,000	50	\$21,062	0.39%	\$421	-\$21,062	0.39%	-\$421.24
\$50,001-\$75,000	42	\$33,993	0.62%	\$809	-\$33,993	0.62%	-\$809.36
\$75,001-\$250,000	324	\$540,010	9.91%	\$1,667	-\$540,010	9.91%	-\$1,666.70
Greater than \$250,000	480	\$4,850,608	89.00%	\$10,105	-\$4,850,608	89.00%	-\$10,105.43

2008	Number of Indiana's Research Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	54	\$7,603	0.11%	\$141	-\$7,603	0.11%	-\$140.80
\$20,001-\$50,000	55	\$39,363	0.55%	\$716	-\$39,363	0.55%	-\$715.69
\$50,001-\$75,000	54	\$48,449	0.68%	\$897	-\$48,449	0.68%	-\$897.21
\$75,001-\$250,000	332	\$553,444	7.76%	\$1,667	-\$553,444	7.76%	-\$1,667.00
Greater than \$250,000	445	\$6,481,068	90.90%	\$14,564	-\$6,481,068	90.90%	-\$14,564.20

2009	Number of Indiana's Research Expense Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	55	\$9,370	0.17%	\$170	-\$9,370	0.17%	-\$170.36
\$20,001-\$50,000	77	\$42,276	0.75%	\$549	-\$42,276	0.75%	-\$549.04
\$50,001-\$75,000	65	\$52,594	0.93%	\$809	-\$52,594	0.93%	-\$809.14
\$75,001-\$250,000	313	\$601,847	10.63%	\$1,923	-\$601,847	10.63%	-\$1,922.83
Greater than \$250,000	340	\$4,955,383	87.53%	\$14,575	-\$4,955,383	87.53%	-\$14,574.66

## Individual Development Account Credit

Description: A taxpayer may claim a nonrefundable credit for contributions made to an Individual Development Account. The credit is equal to 50% of the contribution, and the contribution must range between \$100 and \$50,000. The maximum amount of statewide credits allowed may not exceed \$200,000 in a state fiscal year. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3.1-18

Enacted: PL 15 - 1997

Notes: The original amount of the contribution established by PL 15-1997 was required to range between \$1,000 and \$50,000. The range minimum was reduced to \$100 by PL 4 - 1999. The original maximum amount of credits allowed in a state fiscal year was \$500,000. The maximum amount decreased to \$200,000 by PL 289 - 2001.

### Totals

Tax Year	Number of Individual Development Account Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	51	\$112,938	\$2,214	-\$112,938	-\$2,214.47
2008	98	\$95,715	\$977	-\$95,715	-\$976.68
2009	94	\$37,581	\$400	-\$37,581	-\$399.80

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Individual Development Account Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	12	\$13,998	12.39%	\$1,167	-\$13,998	12.39%	-\$1,166.50
2007	Joint	39	\$98,940	87.61%	\$2,537	-\$98,940	87.61%	-\$2,536.92
2007	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2008	Single	15	\$6,158	6.43%	\$411	-\$6,158	6.43%	-\$410.53
2008	Joint	83	\$89,557	93.57%	\$1,079	-\$89,557	93.57%	-\$1,079.00
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Single	22	\$7,044	18.74%	\$320	-\$7,044	18.74%	-\$320.18
2009	Joint	72	\$30,537	81.26%	\$424	-\$30,537	81.26%	-\$424.13
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

	Number of Individual Development Account Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$20,001-\$75,000	9	\$2,663	2.30%	\$296	-\$2,663	2.30%	-\$295.89
\$75,001-\$250,000	20	\$12,397	10.72%	\$620	-\$12,397	10.72%	-\$619.85
Greater than \$250,000	22	\$97,878	84.67%	\$4,449	-\$97,878	84.67%	-\$4,449.00

	Number of Individual Development Account Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$673	0.70%	\$135	-\$673	0.70%	-\$134.60
\$20,001-\$50,000	27	\$7,405	7.74%	\$274	-\$7,405	7.74%	-\$274.26
\$50,001-\$75,000	16	\$8,525	8.91%	\$533	-\$8,525	8.91%	-\$532.81
\$75,001-\$250,000	34	\$14,142	14.78%	\$416	-\$14,142	14.78%	-\$415.94
Greater than \$250,000	16	\$64,970	67.88%	\$4,061	-\$64,970	67.88%	-\$4,060.63

	Number of Individual Development Account Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	6	\$656	1.75%	\$109	-\$656	1.75%	-\$109.33
\$20,001-\$50,000	32	\$10,206	27.16%	\$319	-\$10,206	27.16%	-\$318.94
\$50,001-\$75,000	18	\$9,626	25.61%	\$535	-\$9,626	25.61%	-\$534.78
Greater than \$75,000	38	\$17,093	45.48%	\$450	-\$17,093	45.48%	-\$449.82

Note: Selected income categories were combined to meet confidentiality requirements under State and Federal law.

## Industrial Recovery Credit

Description: A taxpayer may claim a nonrefundable credit for a qualified investment in a vacant industrial facility located in an industrial recovery site. The credit amount equals the qualified investment multiplied by an applicable percentage. The percentage ranges from 15% - 25% depending on the age of the facility. A taxpayer may assign any part of the credit to a lessee of the industrial recovery site. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-11

Enacted: PL 379 - 1987

Notes: The applicable percentage for an industrial recovery site which began operations between 20 and 30 years ago was 15% under PL 379-1987(ss). The minimum age for a qualifying facility was reduced from 20 years to 15 years, and the square footage requirements also changed under PL 113-2011, effective January 1, 2011. Assignability was permitted by PL 8-1996.

### Totals

Tax Year	Number of Industrial Recovery Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	-	-	-	-	-
2008	6	\$40,877	\$6,813	-\$40,877	-\$6,812.83
2009	6	\$17,069	\$2,845	-\$17,069	-\$2,844.83

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Industrial Recovery Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single and Joint	6	40,877	100%	\$6,813	-\$40,877	100%	-\$6,812.83
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single and Joint	6	17,069	100%	\$2,845	-\$17,069	100%	-\$2,844.83
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

	Number of Industrial Recovery Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
Greater than \$20,000	6	\$40,877	100.00%	\$6,813	-\$40,877	100.00%	-\$6,812.83
2009							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$20,001-\$50,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$50,001-\$250,000	6	\$17,069	100.00%	\$2,845	-\$17,069	100.00%	-\$2,844.83
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Notes : Selected tax years, filing types, and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

: Certain data, as denoted by a dash, were also removed to meet these confidentiality requirements.

## Maternity Home Credit

Description: A taxpayer who owned and operated a registered maternity home could claim a nonrefundable credit for providing residence to a pregnant woman. The maximum amount of statewide credits allowed could not exceed \$500,000 in a state fiscal year. The credit amount was equal to \$200 for each pregnant woman who resided in the taxpayer's home multiplied by a fraction of: (1) the number of days that each woman resided in the maternity home during the taxable year; divided by (2) 30; minus the amount collected from each pregnant woman. The credit was limited to \$3,000 per qualified taxpayer. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-14

Enacted: PL 117 - 1990

Notes: The maximum amount of allowable statewide credits and the calculations used to determine the credit amount have not changed since enacted in 1990. The credit expired under PL 172-2011. The credit cannot be awarded for a taxable year ending after December 31, 2011. Credits previously awarded but not claimed must be carried forward to a taxable year that begins after December 31, 2013, and before January 1, 2016.

### Totals

Tax Year	Number of Maternity Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	13	\$4,718	\$363	-\$4,718	-\$362.92
2008	8	\$2,056	\$257	-\$2,056	-\$257.00
2009	10	\$6,665	\$667	-\$6,665	-\$666.50

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Maternity Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	6	\$2,012	42.65%	\$335	-\$2,012	42.65%	-\$335.33
2007	Joint and Separate	7	\$2,706	57.35%	\$464	-\$2,706	57.35%	-\$386.57
2008	Single and Joint	8	2,056	100%	\$257	-\$2,056	100%	-\$257.00
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single and Joint	10	6,665	100%	\$667	-\$6,665	100%	-\$666.50
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2007	Number of Maternity Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	7	\$1,610	34.12%	\$230	-\$1,610	34.12%	-\$230.00
\$20,000-\$250,000	6	\$3,108	65.88%	\$518	-\$3,108	65.88%	-\$518.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2008	Number of Maternity Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$250,000	8	\$2,056	100.00%	\$257	-\$2,056	100.00%	-\$257.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Maternity Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$250,000	10	\$6,665	100.00%	\$667	-\$6,665	100.00%	-\$666.50
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Military Base Investment Cost Credit

Description: Certain taxpayers may claim a nonrefundable credit for investing in a business located in a military base, a military base reuse area, an economic development area, a military base recovery site, or a military base enhancement area. The amount of the credit depends on the conditions of the investment and is calculated based on an aggregate of several percentages. The total percentage amount is limited to 30%. Taxpayers are entitled to carry forward but not carry back unused portions of the credit.

Indiana Code Citation: IC 6-3.1-11.6

Enacted: PL 81 - 2004

Notes: The credit percentage that an individual taxpayer can claim has not changed since enacted in 2004.

### Totals

Tax Year	Number of Military Base Investment Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	4	\$1,869	\$467	-\$1,869	-\$467.25
2008	4	\$902	\$226	-\$902	-\$225.50
2009	4	\$1,986	\$497	-\$1,986	-\$496.50

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Military Base Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single and Joint	4	902	100%	\$226	-\$902	100%	-\$225.50
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single and Joint	4	1,986	100%	\$497	-\$1,986	100%	-\$496.50
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2007	Number of Military Base Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	4	\$1,869	100.00%	\$467	-\$1,869	100.00%	-\$467.25
\$50,001-\$75,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$75,001-\$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2008	Number of Military Base Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$75,000	4	\$902	100.00%	\$226	-\$902	100.00%	-\$225.50
\$75,001-\$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Military Base Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$75,000	4	\$1,986	100.00%	\$497	-\$1,986	100.00%	-\$496.50
\$75,001-\$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note : Selected filing types and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

## Military Base Recovery Credit

Description: Taxpayers who own or develop a vacant military base facility located within a military base recovery site may be eligible for a nonrefundable credit. The military base recovery site must be approved by the Indiana Economic Development Corporation. The amount of the credit is equal to the qualified investment multiplied by an applicable percentage. The applicable percentage depends on the age of the building located on the military base recovery site and ranges between 15% - 25%. Taxpayers may assign any part of the credit to a lessee of the site. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-11.5

Enacted: PL 125 - 1998

Notes: The calculations used to determine the credit amount have not changed since enacted in 1998.

### Totals

Tax Year	Number of Military Base Recovery Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	17	\$9,995	\$588	-\$9,995	-\$587.94
2008	25	\$15,800	\$632	-\$15,800	-\$632.00
2009	12	\$7,799	\$650	-\$7,799	-\$649.92

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Military Base Recovery Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	8	\$5,240	52.43%	\$655	-\$5,240	52.43%	-\$655.00
2007	Joint and Separate	9	\$4,755	47.57%	\$528	-\$4,755	47.57%	-\$528.33
2008	Single	8	\$4,891	30.96%	\$611	-\$4,891	30.96%	-\$611.38
2008	Joint and Separate	17	\$10,909	69.04%	\$642	-\$10,909	69.04%	-\$641.71
2009	Single	5	\$1,200	15.39%	\$240	-\$1,200	15.39%	-\$240.00
2009	Joint	7	\$6,599	84.61%	\$943	-\$6,599	84.61%	-\$942.71
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

	Number of Military Base Recovery Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	6	\$2,085	20.86%	\$348	-\$2,085	20.86%	-\$347.50
\$20,001-\$50,000	6	\$4,785	47.87%	\$798	-\$4,785	47.87%	-\$797.50
Greater than \$50,000	5	\$3,125	31.27%	\$625	-\$3,125	31.27%	-\$625.00

	Number of Military Base Recovery Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	4	\$1,492	9.44%	\$373	-\$1,492	9.44%	-\$373.00
\$20,001-\$50,000	7	\$4,302	27.23%	\$615	-\$4,302	27.23%	-\$614.57
\$50,001-\$75,000	4	\$2,899	18.35%	\$725	-\$2,899	18.35%	-\$724.75
\$75,001-\$250,000	10	\$7,107	44.98%	\$711	-\$7,107	44.98%	-\$710.70
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

	Number of Military Base Recovery Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2009							
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	7	\$2,302	29.52%	\$329	-\$2,302	29.52%	-\$328.86
\$20,001-\$250,000	5	\$5,497	70.48%	\$1,099	-\$5,497	70.48%	-\$1,099.40
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Neighborhood Assistance Credit

Description: A taxpayer may be eligible to claim a nonrefundable credit for contributing to a neighborhood organization that engages in activities to upgrade an economically disadvantaged area or household in Indiana. The given activity must be approved by the Indiana Housing and Community Development Authority. The credit is equal to 50% of the amount of the investment, and is limited to \$25,000 per taxpayer. The maximum amount of statewide credits allowed may not exceed \$2,500,000 in a state fiscal year. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3-1-9

Enacted: PL 51 - 1984

Notes: The maximum credit amount allowed per taxpayer and the calculation used to determine the credit amount have not changed since enacted in 1984. The maximum amount of statewide credits established by PL 51-1984 was not to exceed \$1,000,000 in a state fiscal year. The amount was increased to \$1,500,000 by PL 95-1995 and to \$2,500,000 by PL 64-1997.

### Totals

Tax Year	Number of Neighborhood Assistance Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	3,485	\$2,232,136	\$640	-\$2,232,136	-\$640.50
2008	3,641	\$2,082,432	\$572	-\$2,082,432	-\$571.94
2009	3,654	\$1,896,412	\$519	-\$1,896,412	-\$519.00

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Neighborhood Assistance Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	749	\$378,264	16.95%	\$505	-\$378,264	16.95%	-\$505.02
2007	Joint	2,711	\$1,842,313	82.54%	\$680	-\$1,842,313	82.54%	-\$679.57
2007	Separate	25	\$11,560	0.52%	\$462	-\$11,560	0.52%	-\$462.40
2008	Single	834	\$403,045	19.35%	\$483	-\$403,045	19.35%	-\$483.27
2008	Joint	2,790	\$1,674,937	80.43%	\$600	-\$1,674,937	80.43%	-\$600.34
2008	Separate	17	\$4,450	0.21%	\$262	-\$4,450	0.21%	-\$261.76
2009	Single	859	\$346,710	18.28%	\$404	-\$346,710	18.28%	-\$403.62
2009	Joint	2,769	\$1,540,258	81.22%	\$556	-\$1,540,258	81.22%	-\$556.25
2009	Separate	26	\$9,444	0.50%	\$363	-\$9,444	0.50%	-\$363.23

### By Income (Indiana AGI)

2007	Number of Neighborhood Assistance Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	103	\$16,322	0.73%	\$158	-\$16,322	0.73%	-\$158.46
\$20,001-\$50,000	438	\$99,437	4.45%	\$227	-\$99,437	4.45%	-\$227.02
\$50,001-\$75,000	412	\$138,150	6.19%	\$335	-\$138,150	6.19%	-\$335.32
\$75,001-\$250,000	1,617	\$756,404	33.89%	\$468	-\$756,404	33.89%	-\$467.78
Greater than \$250,000	915	\$1,221,824	54.74%	\$1,335	-\$1,221,824	54.74%	-\$1,335.33

2008	Number of Neighborhood Assistance Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	130	\$19,354	0.93%	\$149	-\$19,354	0.93%	-\$148.87
\$20,001-\$50,000	542	\$136,332	6.55%	\$252	-\$136,332	6.55%	-\$251.54
\$50,001-\$75,000	489	\$170,957	8.21%	\$350	-\$170,957	8.21%	-\$349.61
\$75,001-\$250,000	1,593	\$778,410	37.38%	\$489	-\$778,410	37.38%	-\$488.64
Greater than \$250,000	887	\$977,379	46.93%	\$1,102	-\$977,379	46.93%	-\$1,101.89

2009	Number of Neighborhood Assistance Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	198	\$28,506	1.50%	\$144	-\$28,506	1.50%	-\$143.97
\$20,001-\$50,000	672	\$171,206	9.03%	\$255	-\$171,206	9.03%	-\$254.77
\$50,001-\$75,000	494	\$200,874	10.59%	\$407	-\$200,874	10.59%	-\$406.63
\$75,001-\$250,000	1,479	\$681,666	35.95%	\$461	-\$681,666	35.95%	-\$460.90
Greater than \$250,000	811	\$814,160	42.93%	\$1,004	-\$814,160	42.93%	-\$1,003.90

## Prison Investment Credit

Description: A nonrefundable credit may be taken by taxpayers who enter into an agreement with the commissioner of the Department of Corrections to establish facilities used to create employment for prisoners. The amount of the credit is equal to the sum of: (1) 50% of the investment in property made by the taxpayer as part of the agreement; plus (2) 25% of the wages paid to inmates, and is limited to \$100,000 per qualified taxpayer per year. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3.1-6

Enacted: PL 51 - 1984

Notes: The calculation used to determine the credit amount and the maximum amount allowable per taxpayer have not changed since enacted in 1984.

### Totals

Tax Year	Number of Prison Investment Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	11	\$94,600	\$8,600	-\$94,600	-\$8,600.00
2008	10	\$80,054	\$8,005	-\$80,054	-\$8,005.40
2009	10	\$76,133	\$7,613	-\$76,133	-\$7,613.30

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Prison Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single and Joint	10	80,054	100%	\$8,005	-\$80,054	100%	-\$8,005.40
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single	4	\$69,082	90.74%	\$17,271	-\$69,082	90.74%	-\$17,270.50
2009	Joint and Separate	6	\$7,051	9.26%	\$1,175	-\$7,051	9.26%	-\$1,175.17

### By Income (Indiana AGI)

2007	Number of Prison Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$1,297	1.37%	\$259	-\$1,297	1.37%	-\$259.40
Greater than \$20,000	6	\$93,303	98.63%	\$15,551	-\$93,303	98.63%	-\$15,550.50

2008	Number of Prison Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	6	\$1,951	2.44%	\$325	-\$1,951	2.44%	-\$325.17
Greater than \$50,000	4	\$78,103	97.56%	\$19,526	-\$78,103	97.56%	-\$19,525.75

2009	Number of Prison Investment Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	6	\$2,650	3.48%	\$442	-\$2,650	3.48%	-\$441.67
Greater than \$50,000	4	\$73,483	96.52%	\$18,371	-\$73,483	96.52%	-\$18,370.75

Note : Selected filing types and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

## Residential Historic Rehabilitation Credit

Description: A nonrefundable credit is available for the preservation or rehabilitation of a historic property that: (1) is at least 50 years old; (2) will be used as the taxpayer's primary residence; (3) the qualified expenditures do not exceed \$10,000 and (4) meets additional qualifications as listed under IC 6-3.1-22. The credit amount is equal to 20% of the cost of the project. The total amount of all credits for all taxpayers may not exceed \$250,000 in a state fiscal year. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-22

Enacted: PL 129-2001

Notes: Both the calculation used to determine the credit amount and the annual amount of statewide credits allowed have not changed since enacted in 2001.

### Totals

Tax Year	Number of Residential Historic Rehabilitation Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	58	\$125,503	\$2,164	-\$125,503	-\$2,163.85
2008	133	\$232,793	\$1,750	-\$232,793	-\$1,750.33
2009	97	\$159,516	\$1,644	-\$159,516	-\$1,644.49

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Residential Historic Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	18	\$21,702	17.29%	\$1,206	-\$21,702	17.29%	-\$1,205.69
2007	Joint and Separate	40	\$103,801	82.71%	\$2,595	-\$103,801	82.71%	-\$2,595.02
2008	Single	42	\$35,228	15.13%	\$839	-\$35,228	15.13%	-\$838.77
2008	Joint and Separate	91	\$197,565	84.87%	\$2,171	-\$197,565	84.87%	-\$2,171.04
2009	Single	31	\$22,617	14.18%	\$730	-\$22,617	14.18%	-\$729.58
2009	Joint	66	\$136,899	85.82%	\$2,074	-\$136,899	85.82%	-\$2,074.23
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2007	Number of Residential Historic Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	4	\$564	0.45%	\$141	-\$564	0.45%	-\$141.00
\$20,001-\$50,000	15	\$12,446	9.92%	\$830	-\$12,446	9.92%	-\$829.73
\$50,001-\$75,000	11	\$17,524	13.96%	\$1,593	-\$17,524	13.96%	-\$1,593.07
\$75,001-\$250,000	22	\$53,400	42.55%	\$2,427	-\$53,400	42.55%	-\$2,427.29
Greater than \$250,000	6	\$41,569	33.12%	\$6,928	-\$41,569	33.12%	-\$6,928.17

2008	Number of Residential Historic Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	19	\$6,128	2.63%	\$323	-\$6,128	2.63%	-\$322.52
\$20,001-\$50,000	37	\$29,400	12.63%	\$795	-\$29,400	12.63%	-\$794.59
\$50,001-\$75,000	23	\$36,315	15.60%	\$1,579	-\$36,315	15.60%	-\$1,578.92
Greater than \$75,000	54	\$160,950	69.14%	\$2,981	-\$160,950	69.14%	-\$2,980.56

2009	Number of Residential Historic Rehabilitation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	17	\$4,108	2.58%	\$242	-\$4,108	2.58%	-\$241.65
\$20,001-\$50,000	24	\$19,689	12.34%	\$820	-\$19,689	12.34%	-\$820.38
\$50,001-\$75,000	13	\$17,061	10.70%	\$1,312	-\$17,061	10.70%	-\$1,312.38
Greater than \$75,000	43	\$118,658	74.39%	\$2,759	-\$118,658	74.39%	-\$2,759.49

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Riverboat Building Credit

Description: A nonrefundable credit is available for building or refurbishing a riverboat licensed to conduct legal gambling in Indiana. The amount of the credit is equal to 15% of the qualified investment. The maximum amount of statewide credits allowed may not exceed \$1,000,000 in a state fiscal year. Unused portions of the credit may be carried forward but not carried back.

Indiana Code Citation: IC 6-3.1-17

Enacted: PL 19 - 1994

Notes: Both the calculation used to determine the credit amount and the annual amount of statewide credits allowed have not changed since enacted in 1994.

### Totals

Tax Year	Number of Riverboat Building Credit Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	-	-	-	-	-
2008	8	\$5,322	\$665	-\$5,322	-\$665.25
2009	-	-	-	-	-

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Riverboat Building Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2008	Single and Joint	8	5,322	100%	\$665	-\$5,322	100%	-\$665.25
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2008	Number of Riverboat Building Credit Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$20,001-\$250,000	8	\$5,322	100.00%	\$665	-\$5,322	100.00%	-\$665.25
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Notes: Selected tax years, filing types, and income categories were either combined or eliminated to meet confidentiality requirements under State and Federal law.

: Certain data, as denoted by a dash, were also removed to meet these confidentiality requirements.

## Small Employer Qualified Wellness Program Credit

Description: A nonrefundable credit was available to small employers who offered a qualified wellness program to employees. The credit was equal to 50% of the cost of providing a qualified wellness program. Unused portions of the credit may be carried forward but not carried back.

### Totals

Tax Year	Number of Small Employer Wellness Program Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	83	\$81,631	\$984	-\$81,631	-\$983.51
2008	170	\$180,758	\$1,063	-\$180,758	-\$1,063.28
2009	199	\$263,999	\$1,327	-\$263,999	-\$1,326.63

Indiana Code Citation: IC 6-3-1-31.2

Enacted: PL 218 - 2007

Notes: The calculation used to determine the credit amount has not changed since enacted in 2007. The credit expired under PL 172-2011. The credit cannot be awarded for a taxable year ending after December 31, 2011. Credits previously awarded but not claimed must be carried forward to a taxable year that begins after December 31, 2013, and before January 1, 2016.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Small Employer Wellness Program Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	9	\$560	0.69%	\$62	-\$560	0.69%	-\$62.22
2007	Joint and Separate	74	\$81,071	99.31%	\$1,096	-\$81,071	99.31%	-\$1,095.55
2008	Single	27	\$17,567	9.72%	\$651	-\$17,567	9.72%	-\$650.62
2008	Joint	139	\$162,845	90.09%	\$1,172	-\$162,845	90.09%	-\$1,171.55
2008	Separate	4	\$346	0.19%	\$87	-\$346	0.19%	-\$86.50
2009	Single	33	\$79,199	30.00%	\$2,400	-\$79,199	30.00%	-\$2,399.97
2009	Joint and Separate	166	\$184,800	70.00%	\$1,113	-\$184,800	70.00%	-\$1,113.25

### By Income (Indiana AGI)

2007	Number of Small Employer Wellness Program Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$28	0.03%	\$6	-\$28	0.03%	-\$5.60
\$20,001-\$75,000	5	\$830	1.02%	\$166	-\$830	1.02%	-\$166.00
\$75,001-\$250,000	37	\$7,692	9.42%	\$208	-\$7,692	9.42%	-\$207.89
Greater than \$250,000	36	\$73,081	89.53%	\$2,030	-\$73,081	89.53%	-\$2,030.03

2008	Number of Small Employer Wellness Program Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	11	\$531	0.29%	\$48	-\$531	0.29%	-\$48.27
\$20,001-\$50,000	8	\$1,172	0.65%	\$147	-\$1,172	0.65%	-\$146.50
\$50,001-\$75,000	6	\$4,188	2.32%	\$698	-\$4,188	2.32%	-\$698.00
\$75,001-\$250,000	65	\$23,137	12.80%	\$356	-\$23,137	12.80%	-\$355.95
Greater than \$250,000	80	\$151,730	83.94%	\$1,897	-\$151,730	83.94%	-\$1,896.62

2009	Number of Small Employer Wellness Program Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	14	\$2,455	0.93%	\$175	-\$2,455	0.93%	-\$175.36
\$20,001-\$50,000	13	\$1,803	0.68%	\$139	-\$1,803	0.68%	-\$138.69
\$50,001-\$75,000	12	\$3,089	1.17%	\$257	-\$3,089	1.17%	-\$257.42
\$75,001-\$250,000	88	\$35,241	13.35%	\$400	-\$35,241	13.35%	-\$400.47
Greater than \$250,000	72	\$221,411	83.87%	\$3,075	-\$221,411	83.87%	-\$3,075.15

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Teacher Summer Employment Credit

Description: A nonrefundable credit was available for taxpayers who hired a qualified teacher during summer vacation. The teacher must have been qualified to teach math, science, or any other subject area designated as a shortage area by the Indiana Department of Education. The credit was equal to 50% of the compensation paid to the teacher and may be no greater than \$2,500 per teacher. The maximum amount of statewide credits allowed in a state fiscal year could not exceed \$500,000. Unused portions of the credit may not be carried forward or carried back.

Indiana Code Citation: IC 6-3.1-2

Enacted: PL 51 - 1984

Notes: Both the calculated amount allowable per taxpayer and the annual amount of statewide credits allowed have not changed since enacted in 1984. The credit expired under PL 172-2011. The credit cannot be awarded for a taxable year ending after December 31, 2011.

### Totals

Tax Year	Number of Teacher Summer Employment Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	21	\$15,855	\$755	-\$15,855	-\$755.00
2008	19	\$9,199	\$484	-\$9,199	-\$484.16
2009	23	\$12,320	\$536	-\$12,320	-\$535.65

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Teacher Summer Employment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	11	\$5,783	36.47%	\$526	-\$5,783	36.47%	-\$525.73
2007	Joint and Separate	10	\$10,072	63.53%	\$1,007	-\$10,072	63.53%	-\$1,007.20
2008	Single	7	\$1,924	20.92%	\$275	-\$1,924	20.92%	-\$274.86
2008	Joint and Separate	12	\$7,275	79.08%	\$606	-\$7,275	79.08%	-\$606.25
2009	Single	12	\$3,497	28.38%	\$291	-\$3,497	28.38%	-\$291.42
2009	Joint	11	\$8,823	71.62%	\$802	-\$8,823	71.62%	-\$802.09
2009	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

### By Income (Indiana AGI)

2007	Number of Teacher Summer Employment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	11	\$5,042	31.80%	\$458	-\$5,042	31.80%	-\$458.36
\$50,001-\$250,000	10	\$10,813	68.20%	\$1,081	-\$10,813	68.20%	-\$1,081.30
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2008	Number of Teacher Summer Employment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$50,000	8	\$2,774	30.16%	\$347	-\$2,774	30.16%	-\$346.75
\$50,001-\$250,000	11	\$6,425	69.84%	\$584	-\$6,425	69.84%	-\$584.09
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Teacher Summer Employment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	6	\$1,419	11.52%	\$237	-\$1,419	11.52%	-\$236.50
\$20,001-\$50,000	7	\$3,545	28.77%	\$506	-\$3,545	28.77%	-\$506.43
\$50,001-\$250,000	10	\$7,356	59.71%	\$736	-\$7,356	59.71%	-\$735.60
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Twenty-First Century Scholar's Program Credit

Description: Taxpayers may claim a nonrefundable credit for contributing to the Twenty-First Century Scholar's Program Support Fund. The credit is equal to 50% of the contributions made in a taxable year up to \$100 for single returns and \$200 for joint returns. Unused portions of the credit may not be carried forward or carried back.

### Totals

Tax Year	Number of Twenty-First Century Scholar Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	135	\$13,848	\$103	-\$13,848	-\$102.58
2008	214	\$17,289	\$81	-\$17,289	-\$80.79
2009	173	\$15,142	\$88	-\$15,142	-\$87.53

Indiana Code Citation: IC 6-3-3-5.1

Enacted: PL 56 - 1990

Notes: The calculations used to determine the credit amount allowable per taxpayer have not changed since enacted in 1990.

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Twenty-First Century Scholar Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	68	\$5,628	40.64%	\$83	-\$5,628	40.64%	-\$82.76
2007	Joint and Separate	67	\$8,220	59.36%	\$123	-\$8,220	59.36%	-\$122.69
2008	Single	102	\$7,119	41.18%	\$70	-\$7,119	41.18%	-\$69.79
2008	Joint and Separate	112	\$10,170	58.82%	\$91	-\$10,170	58.82%	-\$90.81
2009	Single	85	\$5,614	37.08%	\$66	-\$5,614	37.08%	-\$66.05
2009	Joint and Separate	88	\$9,528	62.92%	\$108	-\$9,528	62.92%	-\$108.27

### By Income (Indiana AGI)

2007	Number of Twenty-First Century Scholar Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	37	\$2,870	20.73%	\$78	-\$2,870	20.73%	-\$77.57
\$20,001-\$50,000	41	\$4,179	30.18%	\$102	-\$4,179	30.18%	-\$101.93
\$50,001-\$75,000	19	\$2,138	15.44%	\$113	-\$2,138	15.44%	-\$112.53
Greater than \$75,000	38	\$4,661	33.66%	\$123	-\$4,661	33.66%	-\$122.66

2008	Number of Twenty-First Century Scholar Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	48	\$2,803	16.21%	\$58	-\$2,803	16.21%	-\$58.40
\$20,001-\$50,000	85	\$6,330	36.61%	\$74	-\$6,330	36.61%	-\$74.47
\$50,001-\$75,000	23	\$1,651	9.55%	\$72	-\$1,651	9.55%	-\$71.78
Greater than \$75,000	58	\$6,505	37.62%	\$112	-\$6,505	37.62%	-\$112.16

2009	Number of Twenty-First Century Scholar Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	48	\$3,150	20.80%	\$66	-\$3,150	20.80%	-\$65.63
\$20,001-\$50,000	58	\$4,059	26.81%	\$70	-\$4,059	26.81%	-\$69.98
\$50,001-\$75,000	25	\$2,650	17.50%	\$106	-\$2,650	17.50%	-\$106.00
\$75,001-\$250,000	36	\$4,557	30.10%	\$127	-\$4,557	30.10%	-\$126.58
Greater than \$250,000	6	\$726	4.79%	\$121	-\$726	4.79%	-\$121.00

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.

## Venture Capital Investment Credit

Description: A taxpayer may be eligible for a nonrefundable tax credit for providing debt or equity capital to a qualified Indiana business. Taxpayers claiming this credit must receive certification from the Indiana Economic Development Corporation. The credit is equal to the lesser of 20% of the debt or equity capital in a taxable year and is limited to \$500,000 per business. The maximum amount of statewide credits allowed may not exceed \$12,500,000 in a taxable year. Unused portions of the credit may be carried forward but not back.

Indiana Code Citation: 6-3.1-24

Enacted: PL 192-2002

Notes: The maximum amount of credits available to a qualified Indiana business increased from \$500,000 to \$1,000,000 under PL 172-2011, effective January 1, 2011. The original amount of annual statewide credits allowed was \$10,000,000 under PL 192-2002. The annual amount was increased to \$12,500,000 by PL 193-2005. The credit expires under PL 137-2012. No new credits may be granted after December 31, 2016. Credits previously awarded but not claimed may be carried forward to a taxable year that begins after December 31, 2016.

### Totals

Tax Year	Number of Venture Capital Investment Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	430	\$3,783,510	\$8,799	-\$3,783,510	-\$8,798.86
2008	490	\$3,344,229	\$6,825	-\$3,344,229	-\$6,824.96
2009	399	\$2,348,308	\$5,885	-\$2,348,308	-\$5,885.48

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Venture Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	59	\$354,398	9.37%	\$6,007	-\$354,398	9.37%	-\$6,006.74
2007	Joint and Separate	371	\$3,429,113	90.63%	\$9,243	-\$3,429,113	90.63%	-\$9,242.89
2008	Single	79	\$348,309	10.42%	\$4,409	-\$348,309	10.42%	-\$4,408.97
2008	Joint and Separate	411	\$2,995,920	89.58%	\$7,289	-\$2,995,920	89.58%	-\$7,289.34
2009	Single	62	\$167,652	7.14%	\$2,704	-\$167,652	7.14%	-\$2,704.06
2009	Joint and Separate	337	\$2,180,656	92.86%	\$6,471	-\$2,180,656	92.86%	-\$6,470.79

### By Income (Indiana AGI)

2007	Number of Venture Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	13	\$3,140	0.08%	\$242	-\$3,140	0.08%	-\$241.56
\$20,001-\$50,000	17	\$13,684	0.36%	\$805	-\$13,684	0.36%	-\$804.94
\$50,001-\$75,000	33	\$59,056	1.56%	\$1,790	-\$59,056	1.56%	-\$1,789.57
\$75,001-\$250,000	152	\$421,979	11.15%	\$2,776	-\$421,979	11.15%	-\$2,776.18
Greater than \$250,000	215	\$3,285,652	86.84%	\$15,282	-\$3,285,652	86.84%	-\$15,282.10

2008	Number of Venture Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	25	\$4,853	0.15%	\$194	-\$4,853	0.15%	-\$194.12
\$20,001-\$50,000	36	\$33,676	1.01%	\$935	-\$33,676	1.01%	-\$935.44
\$50,001-\$75,000	24	\$41,514	1.24%	\$1,730	-\$41,514	1.24%	-\$1,729.74
\$75,001-\$250,000	152	\$458,922	13.72%	\$3,019	-\$458,922	13.72%	-\$3,019.23
Greater than \$250,000	253	\$2,805,264	83.88%	\$11,088	-\$2,805,264	83.88%	-\$11,088.00

2009	Number of Venture Capital Investment Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	24	\$3,189	0.14%	\$133	-\$3,189	0.14%	-\$132.88
\$20,001-\$50,000	29	\$23,131	0.99%	\$798	-\$23,131	0.99%	-\$797.62
\$50,001-\$75,000	28	\$50,935	2.17%	\$1,819	-\$50,935	2.17%	-\$1,819.11
\$75,001-\$250,000	137	\$445,754	18.98%	\$3,254	-\$445,754	18.98%	-\$3,253.68
Greater than \$250,000	181	\$1,825,299	77.73%	\$10,085	-\$1,825,299	77.73%	-\$10,084.52

Note: Selected filing types were combined to meet confidentiality requirements under State and Federal law.

## Voluntary Remediation Credit

Description: A taxpayer may claim a nonrefundable credit for a qualified investment involving redevelopment of a brownfield and environmental remediation. The amount of the credit may be no greater than \$200,000 and is equal to the sum of: (1) 100% of the first \$100,000 of the qualified investment made by the taxpayer; plus (2) 50% of the remaining investment. Unless the Environmental Remediation Revolving Loan Fund is able to finance additional credits, the maximum amount of statewide credits allowed may not exceed \$2,000,000 in a state fiscal year. Unused portions of the credit may be carried forward and carried back.

Indiana Code Citation: 6-3.1-23

Enacted: PL 109-2001

Notes: The original amount of the credit established by PL 109-2001 was equal to 10% of the qualified investment up to \$100,000. The original amount of allowable statewide credits established by PL 109-2007 was not to exceed \$1,000,000 in a fiscal year. PL 208-2005 adjusted the calculable credit amount and increased the allowable amount of statewide credits to \$2,000,000.

### Totals

Tax Year	Number of Voluntary Remediation Credits Claimed	Amount Claimed	Average Credit per Return	Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	27	\$13,479	\$499	-\$13,479	-\$499.22
2008	30	\$10,183	\$339	-\$10,183	-\$339.43
2009	29	\$19,627	\$677	-\$19,627	-\$676.79

### By Filing Type

Tax Year	Single, Joint or Separate	Number of Voluntary Remediation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
2007	Single	11	\$2,328	17.27%	\$212	-\$2,328	17.27%	-\$211.64
2007	Joint and Separate	16	\$11,151	82.73%	\$697	-\$11,151	82.73%	-\$696.94
2008	Single	19	\$4,055	39.82%	\$213	-\$4,055	39.82%	-\$213.42
2008	Joint	11	\$6,128	60.18%	\$557	-\$6,128	60.18%	-\$557.09
2008	Separate	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
2009	Single	19	\$5,041	25.68%	\$265	-\$5,041	25.68%	-\$265.32
2009	Joint	6	\$13,830	70.46%	\$2,305	-\$13,830	70.46%	-\$2,305.00
2009	Separate	4	\$756	3.85%	\$189	-\$756	3.85%	-\$189.00

### By Income (Indiana AGI)

2007	Number of Voluntary Remediation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	5	\$1,155	8.57%	\$231	-\$1,155	8.57%	-\$231.00
\$20,001-\$50,000	11	\$3,025	22.44%	\$275	-\$3,025	22.44%	-\$275.00
\$50,001-\$75,000	7	\$2,120	15.73%	\$303	-\$2,120	15.73%	-\$302.86
Greater than \$75,000	4	\$7,179	53.26%	\$1,795	-\$7,179	53.26%	-\$1,794.75

2008	Number of Voluntary Remediation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	4	\$955	9.38%	\$239	-\$955	9.38%	-\$238.75
\$20,001-\$50,000	17	\$4,429	43.49%	\$261	-\$4,429	43.49%	-\$260.53
\$50,001-\$75,000	5	\$3,324	32.64%	\$665	-\$3,324	32.64%	-\$664.80
\$75,001-\$250,000	4	\$1,475	14.48%	\$369	-\$1,475	14.48%	-\$368.75
Greater than \$250,000	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00

2009	Number of Voluntary Remediation Credits Claimed	Amount Claimed	% Distribution of Credits claimed	Average Credit Amount per Return	Dynamic State Tax Reduction	% Distribution of Dynamic State Tax Reduction	Dynamic Average State Tax Reduction per Credit
< \$0	0	\$0	0.00%	\$0	\$0	0.00%	\$0.00
\$0-\$20,000	6	\$812	4.14%	\$135	-\$812	4.14%	-\$135.33
\$20,001-\$50,000	16	\$5,145	26.21%	\$322	-\$5,145	26.21%	-\$321.56
Greater than \$50,000	7	\$13,670	69.65%	\$1,953	-\$13,670	69.65%	-\$1,952.86

Note: Selected filing types and income categories were combined to meet confidentiality requirements under State and Federal law.