

TABLE E. TAX YEAR 2012: TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

[excludes refundable Earned Income Tax Credit (EITC) information]

Credit	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000+	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
Foreign/Other State Taxes Paid	153,346	368,260,239	18,988	3,055,112	26,569	14,200,870	41,344	40,579,131	66,445	310,425,126
Child and Dependent Care	237,754	53,642,200	39,610	8,708,126	60,638	14,054,260	76,081	17,404,076	61,425	13,475,738
Qualified Business Investments	778	4,838,181	113	379,122	72	195,186	86	290,853	507	3,973,020
Children	1,073,096	177,368,804	478,444	77,237,153	328,737	57,245,104	265,712	42,854,608	203	31,939
Adoption Expenses Credit	1,214	3,885,997	51	83,763	191	272,589	572	1,583,855	400	1,945,790
Charitable Contributions for nonitemizers	355,728	39,012,618	177,959	15,756,247	111,176	13,694,680	59,983	8,658,942	6,610	902,749
Disabled Taxpayer, Dependent, or Spouse Education Expenses Credit for Children with Disabilities	27,488	1,731,794	18,532	1,340,560	7,863	324,660	991	53,206	102	13,368
Real Property Donations	928	2,894,666	279	579,834	158	390,131	200	593,747	291	1,330,954
Historic Rehabilitation	248	9,431,474	61	208,749	42	231,717	34	698,184	111	8,292,824
Income-producing	787	8,214,848	na	222,341	na	286,334	na	1,471,230	na	6,234,943
Nonincome-producing	237	2,681,465	na	65,540	na	107,798	na	405,285	na	2,102,842
Historic Mill Facility Rehabilitation	550	5,533,383	na	156,801	na	178,536	na	1,065,945	na	4,132,101
Income-producing	41	4,535,707	na	3,305	na	12,272	na	45,928	na	4,474,202
Nonincome-producing	20	4,312,275	na	1,659	na	165	na	32,637	na	4,277,814
Long-term care insurance premiums	21	223,432	na	1,646	na	12,107	na	13,291	na	196,388
Other:	26,748	5,672,692	5,855	1,163,945	8,407	1,563,495	12,343	2,902,218	143	43,034
Dwelling units for handicapped	6,123	3,047,656	1,467	402,620	1,622	523,210	1,704	734,601	1,330	1,387,225
Property taxes on Farm machinery	79	81,272	38	35,616	13	7,994	11	16,999	17	20,663
Recycling oyster shells	2,494	1,443,288	277	143,337	382	166,460	842	471,326	993	662,165
Miscellaneous:	267	19,307	71	7,205	80	2,229	70	6,178	46	3,695
[includes Gleaned crops/poultry composting equipment/conservation tillage equipment]	3,283	1,503,789	1,081	216,462	1,147	346,527	781	240,098	274	700,702
Carryforward of Prior Year Credits	1,366	29,391,460	233	3,852,747	208	1,306,866	388	4,006,617	537	20,225,230
Business Incentive and Energy Tax Credits*	4,362	32,086,291	186	132,150	337	191,494	945	1,158,319	2,894	30,604,328
Credits Claimed	-	744,014,627	-	113,125,774	-	104,492,868	-	123,035,515	-	403,360,470
Credits Not Taken**	-	104,035,771	-	56,850,980	-	9,082,177	-	9,309,335	-	28,793,279
Credits Taken	-	639,978,856	-	56,274,794	-	95,410,691	-	113,726,180	-	374,567,191

Source: 2012 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2012 D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Total figures for the number of returns are not listed because some taxpayers take more than one credit.

*Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property or low income housing. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

**Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.

na =not available

