

Exhibit E. TAX YEAR 2013 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS: Nonrefundable and Refundable Tax Credits

Tax 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 [\$]
PART I. Nonrefundable tax credits										
Foreign/Other State Taxes Paid	163,777	336,443,354	19,832	3,387,466	27,865	14,707,296	43,439	42,183,674	72,641	276,164,918
Children	1,057,177	172,394,869	467,607	74,391,959	325,413	55,587,572	263,977	42,388,162	180	27,176
Child and Dependent Care	234,763	53,201,802	37,304	8,292,394	58,696	13,601,503	73,955	16,955,028	64,808	14,352,877
Charitable Contributions for Nonitemizers	383,169	42,653,722	187,798	16,616,649	117,796	14,739,210	68,999	10,061,260	8,576	1,236,603
Real Property Donations	321	17,305,704	43	984,153	38	390,763	42	971,547	198	14,959,241
Long-term Care Insurance Premiums	27,212	5,840,981	6,016	1,190,134	8,598	1,630,511	12,428	2,960,971	170	59,365
Qualified Business Investments	755	5,240,701	123	830,203	71	273,544	96	293,439	465	3,843,515
Adoption Expenses Credit	1,681	2,434,995	29	19,655	289	134,976	822	1,048,972	541	1,231,392
Education Expenses Credit for Children w/Disabilities	1,225	4,177,984	384	1,064,282	208	460,559	240	820,807	393	1,832,336
Disabled Taxpayer, Dependent, or Spouse	33,338	2,223,605	22,956	1,793,637	9,162	334,199	1,091	76,138	129	19,631
Historic Rehabilitation	727	7,716,928	33	153,418	49	253,262	154	1,449,755	491	5,860,493
Income-producing	159	2,063,602	14	87,820	7	47,620	34	404,189	104	1,523,973
Nonincome-producing	568	5,653,326	19	65,598	42	205,642	120	1,045,566	387	4,336,520
Historic Mill Facility Rehabilitation	60	1,350,390	7	3,721	3	4,687	8	182,451	42	1,159,531
Income-producing	36	1,001,798	na	na	na	na	na	na	na	na
Nonincome-producing	24	348,592	na	na	na	na	na	na	na	na
Other:	6,230	2,781,210	1,391	397,770	1,632	492,081	1,789	848,495	1,418	1,042,864
Dwelling units for handicapped	85	53,538	39	29,204	21	11,068	13	8,275	12	4,991
Property taxes on farm machinery	2,607	1,593,932	274	158,611	404	216,146	820	461,935	1,109	757,240
Recycling oyster shells	293	32,474	95	21,149	80	4,447	76	3,634	42	3,244
Miscellaneous: [includes gleaned crops/poultry composting equipment/conservation tillage equipment]	3,245	1,101,266	983	188,806	1,127	260,420	880	374,651	255	277,389
Carryforward of Prior Year Credits	1,141	24,313,602	178	1,997,055	171	1,161,643	292	3,371,419	500	17,783,485
Business Incentive and Energy Tax Credits*	4,390	26,412,046	130	318,184	298	155,242	976	1,190,456	2,986	24,748,164
PART II. Refundable Earned Income Tax Credit [EITC]	927,043	100,762,646	667,203	78,350,896	258,429	22,396,819	1,411	14,931	na	na
Credits Claimed (includes EITC)	-	805,254,540	-	189,791,576	-	126,323,867	-	124,817,506	-	364,321,591
Credits Not Taken**	-	104,134,284	-	56,206,979	-	9,001,677	-	8,979,754	-	29,945,874
Credits Taken (includes EITC)	-	701,120,256	-	133,584,597	-	117,322,190	-	115,837,752	-	334,375,717

Source: 2013 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2013 D-400TC forms processed within the DOR dynamic integrated tax system during 2014; 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 that are limited to 50% of tax liability less the sum of all other tax credits claimed. 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 (applicable)

