

TABLE XIII. TAX CREDITS CLAIMED ON TAX YEAR 2003 INDIVIDUAL INCOME TAX RETURNS

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	88,806	164,606,777	15,515	2,728,368	20,901	12,299,826	27,408	31,020,040	24,982	118,558,543
Child and Dependent Care	213,247	40,617,645	42,802	8,277,769	62,765	11,976,753	80,072	15,276,052	27,608	5,087,072
Qualified Business Investments	2,828	6,823,504	309	484,410	266	163,917	520	679,242	1,733	5,495,935
Children	975,736	115,474,773	433,927	49,310,423	283,470	34,470,827	257,477	31,586,113	862	107,410
Charitable Contributions	238,888	24,043,522	128,770	11,163,243	78,076	9,043,980	30,639	3,673,509	1,403	162,790
Long-Term Care Insurance Premiums	34,376	7,932,644	4,668	1,088,560	6,990	1,466,504	12,429	2,802,193	10,289	2,575,387
Real Property Donations	976	16,278,007	255	547,648	247	298,492	200	677,580	274	14,754,287
Historic Rehabilitation	1,013	7,800,323	212	284,328	155	1,182,863	221	1,735,328	425	4,597,804
Other	28,478	6,837,846	13,061	1,727,255	9,355	1,680,752	4,886	1,462,690	1,176	1,967,149
Carryover of Prior Year Credits	1,423	20,206,544	359	1,150,161	258	1,169,782	316	3,272,767	490	14,613,834
Business Incentives*	26,750	16,743,564	1,952	497,494	4,330	1,059,814	7,653	2,660,504	12,815	12,525,752
Credits Claimed	-	427,365,150	-	77,259,659	-	74,813,510	-	94,846,018	-	180,445,963
Credits Not Taken**	-	70,044,979	-	30,748,349	-	5,078,160	-	6,406,952	-	27,811,518
Credits Taken	-	357,320,171	-	46,511,310	-	69,735,350	-	88,439,066	-	152,634,445

Figures are based on unaudited individual income tax returns and some credits may be taken in error. Details may not add to totals due to rounding and taxpayer errors.

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

\*Business Incentive credits include William S. Lee Act credits and others, such as the Business Property credit and the Low Income Housing credit. 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.

