

State Tax Credits

For Tax Year 2011

Arizona tax credits

- Clean election fund tax credit
- Contributions to charities that assist the working poor
- Contributions to private school tuition organizations
- Donation of school site
- Donations to the Military Family Relief Fund
- Family income tax credit
- Fees paid and certain contributions to public schools
- Income taxes paid to other states/countries
- Increased excise taxes
- Investment in qualified small businesses
- Property tax/rent
- Solar energy devices

Illinois tax credits

- Affordable housing donations
- Angel investment
- Earned income tax credit
- High impact business investment
- Historic preservation
- Homeowner's property tax
- Income taxes paid to other states
- K-12 education expenses
- New markets

Indiana tax credits

- College donation
- Community revitalization enhancement district
- Contributions made to college choice 529 education savings plan
- County credit for the elderly or permanently disabled
- Earned income tax credit
- Historic building rehabilitation and residential historic rehabilitation
- Income taxes paid to other states and localities
- Individual development account
- Lake County residential income tax
- Maternity home
- Neighborhood assistance
- Scholarship program
- Unified tax credit for elderly
- Venture capital investment

Source: Individual Income Tax Provisions in the States; Wisconsin Legislative Fiscal Bureau -January, 2013

Iowa tax credits

- Agricultural assets transfer
- Charitable conservation contribution
- Child and dependent care or early childhood development
- Claim of right
- Earned income tax credit
- Endow Iowa (endowment gifts)
- Historic preservation
- Housing investment
- Income taxes paid to other states/countries
- Minimum tax carry forward
- Motor fuel
- School tuition organization
- Tuition and textbook
- Venture capital (3)

Kentucky tax credits

- Certified rehabilitation
- Child and dependent care
- Education tuition
- Endow Kentucky
- Energy efficiency products
- Family size
- Income taxes paid to other states
- Kentucky National Guard members
- Kentucky investment fund
- Limited liability entity
- Recycling and/or composting equipment

Louisiana tax credits

- Bulletproof vest
- Child care
- Contributions of technological equipment to educational institutions
- Conversion of vehicle to alternative fuel
- Disabilities
- Earned income tax credit
- Education
- Family responsibility programs
- Historic residential/historic structures
- Household expense for physically and mentally incapable persons
- Hunting & fishing license fees for the military
- Income taxes paid to other states
- Law enforcement education
- LA citizens property insurance assessments
- Organ donation
- Partial federal credits (elderly, foreign tax, investment tax, residential energy, and jobs)
- Small town doctor/dentist
- School readiness
- Wind and solar energy systems

Minnesota tax credits

- Alternative minimum tax credit
- Angel investment
- Child and dependent care
- Combat zone
- Income taxes paid to another state
- K-12 education expenses
- Long-term care insurance
- Marriage credit
- New participants in a sec. 125 health insurance plan
- Nonresident partners on taxes to home state
- Past military service
- Working family (based on federal EITC)

Missouri tax credits

- Affordable housing assistance
- Children in crisis
- Family development account
- Food pantry
- Health care access
- Historic preservation
- Income taxes paid to other states
- Maternity home
- Pregnancy resource
- Property tax
- Public safety officer surviving spouse
- Residential dwelling accessibility
- Self-employed health insurance
- Shared care for the elderly
- Shelter for victims of domestic violence
- Special needs adoption
- Youth opportunities

North Carolina tax credits

- Adoption expenses
- Charitable contributions (nonitemizers)
- Child and dependent care expenses
- Children
- Children with disabilities who require special education
- Disabled taxpayer or dependent
- Donating real property for certain public and conservation purposes
- Earned income tax credit
- Gleaned crops
- Historic rehabilitation (2)
- Income tax paid to another state or country
- Long-term care insurance
- Property taxes on farm machinery
- Qualified business investments
- Recycling oyster shell

Ohio tax credits

- Adoption expenses
- Child and dependent care
- Displaced worker training
- Exemption credit
- Historic preservation
- Income taxed by another state (resident credit)
- Joint filing (two income)
- Low income
- Lump sum distributions
- Lump sum retirement
- Political contributions
- Retirement income
- Senior citizen

Oregon tax credits

- Biofuel consumer
- Child and dependent care
- Child care fund contribution
- Claim of right credit
- Diesel engine replacement, repower, and retrofit
- Donated crops
- Earned income tax credit
- Elderly or disabled
- Energy conservation project
- Fish screening devices
- Flow through entity business credits
- Income tax paid to another state
- Individual development account donation
- Individual development account withdrawal for home purchase
- Long-term care insurance
- Loss of use of limbs

South Carolina tax credits

- Alternative motor vehicle
- Child and dependent care
- Community development
- Conservation contribution
- Drip/trickle irrigation systems
- Energy efficient manufactured home
- Excess insurance premium
- Health insurance
- Historic residential structure
- Income taxes paid to another state
- Nursing home
- Palmetto seed capital
- Premarital preparation course
- Quality forum
- Residential retrofit
- Retirement plan contribution
- Scenic river
- Shareholder of S corporations/banks
- Solar energy
- Tuition
- Two wage earner (married couple)
- Venture capital investment
- Venison for charity
- Water resources

Wisconsin tax credits

- Angel investment
- Armed forces members
- Claim of right
- Earned income tax credit
- Farmland preservation
- Historical rehabilitation
- Homestead
- Income taxes paid to other states
- Itemized deductions
- Married couple (two earner)
- Property tax/rent credit
- Veterans and surviving spouses property tax
- Working families