

General Information. Indiana taxpayers are allowed a credit against their Indiana state adjusted gross income tax liability for contributions to eligible colleges and universities or to corporations and foundations organized and operated exclusively for the benefit of any eligible colleges or universities. Note: The payment of tuitions, fees, or room and board are not charitable contributions and do not qualify for this credit.

An individual or fiduciary is allowed a credit of 50% of the contribution or \$100 (on a single or fiduciary return) or \$200 (on a jointly filed return), whichever is less. The corporation's credit is equal to 50% of the total amount given during the tax year. However, the credit may not exceed the lesser of: a) 10% of the corporation's adjusted gross income tax liability, or b) \$1,000. See Income Tax Information Bulletin #14 at www.in.gov/dor/files/reference/ib14.pdf for more information.

Eligible Institutions with Code Numbers

| Code # | Institution | Indiana Location | Code # | Institution | Indiana Location |
|---------------|----------------------------------------------|-----------------------------------|---------------|--------------------------------------------|--------------------------------------|
| 5000 | Ancilla College | Donaldson | 4905 | IvyTech Community College of Indiana | Indianapolis and campuses statewide |
| 4800 | Anderson University | Anderson | | | |
| 2000 | Associated Mennonite Biblical Seminary | Elkhart | 8500 | Manchester University..... | North Manchester |
| 1800 | Ball State University Foundation | Muncie | 4906 | Martin University | Indianapolis |
| 1801 | Ball State University | Muncie | 4907 | Marian University | Indianapolis |
| 7100 | Bethel College..... | Mishawaka | 4501 | Mid-America Reformed Seminary..... | Dyer |
| 8900 | Bethany Theological Seminary | Richmond | 2600 | Oakland City University..... | Oakland City |
| 4900 | Butler University | Indianapolis | 7901 | Purdue Agricultural Alumni Association.... | West Lafayette |
| 4500 | Calumet College of St. Joseph..... | Whiting | 7902 | Purdue Alumni Association..... | West Lafayette |
| 4901 | Christian Theological Seminary | Indianapolis | 7904 | Purdue Foundation..... | West Lafayette |
| 0200 | Concordia Theological Seminary | Fort Wayne | 7905 | Purdue Research Foundation | West Lafayette |
| 6700 | DePauw University..... | Greencastle | 7907 | Purdue University..... | West Lafayette and regional campuses |
| 8901 | Earlham College..... | Richmond | 8402 | Rose-Hulman Institute of Technology | Terre Haute |
| 4100 | Franklin College of Indiana | Franklin | 7908 | Ross-Ade Foundation | West Lafayette |
| 2001 | Goshen College | Goshen | 3700 | St. Joseph's College | Rensselaer |
| 4301 | Grace College and Seminary | Winona Lake | 8403 | St. Mary-of-the-Woods College..... | Terre Haute |
| 3900 | Hanover College | Hanover | 7102 | St. Mary's College | Notre Dame |
| 7101 | Holy Cross College | Notre Dame | 7400 | Saint Meinrad School of Theology | St. Meinrad |
| 3500 | Huntington University | Huntington | 2701 | Taylor University..... | Upland |
| 4902 | Independent Colleges of Indiana | Indianapolis | 7600 | Trine University | Angola |
| 0201 | Indiana Tech..... | Fort Wayne | 8200 | University of Evansville | Evansville |
| 8400 | Indiana State University | Terre Haute | 4908 | University of Indianapolis | Indianapolis |
| 8401 | Indiana State University Foundation | Terre Haute | 7103 | University of Notre Dame | Notre Dame |
| 0202 | Indiana-Purdue Foundation at Fort Wayne ... | Fort Wayne | 0205 | University of St. Francis | Fort Wayne |
| 5300 | Indiana University Foundation..... | Bloomington | 8201 | University of S. Indiana Foundation | Evansville |
| 5301 | Indiana University..... | Bloomington and regional campuses | 8202 | University of Southern Indiana | Evansville |
| 5302 | Indiana University Alumni Association..... | Bloomington | 8203 | USI-New Harmony Foundation | Evansville |
| 4903 | Indiana University - Purdue University | Indianapolis | 6400 | Valparaiso University..... | Valparaiso |
| 0203 | Indiana University - Purdue University | Fort Wayne | 4200 | Vincennes University Foundation..... | Vincennes |
| 2700 | Indiana Wesleyan University | Marion | 4201 | Vincennes University..... | Vincennes |
| 4904 | IvyTech Foundation | Indianapolis | 5400 | Wabash College..... | Crawfordsville |

