



Schedule
CC-40

State Form 20152
R2 / 8-06

Indiana College Credit for the 20____
year

Attachment
Sequence No. **08**

This schedule is for computing credit for contributions to colleges and universities located in Indiana. This schedule, or a statement showing the same information, must be attached to the contributor's income tax return.

Your first name and last name	Your Social Security Number
Spouse's first name and last name (if filing a joint return)	Spouse's Social Security Number
Name of Corporation or Fiduciary	D Federal ID Number (if applicable)
C	

PART I Itemized Contributions to Eligible Institutions (See reverse side for list and 4-digit code number)

E Name of Eligible Indiana College or University	F 4-Digit Code Number*	G Date of Contribution	H Amount Given	I Indicate below the type of return filed by the contributor.
			\$	☐ Individual ☐ Corporate ☐ Fiduciary
			\$	
			\$	

*See 4-digit college code listing on back of this schedule.

PART II Individual and Fiduciary Computation of Credit

1. Enter the total contributions to Indiana colleges and universities listed above
2. Enter 50% of line 1
3. Limitation (\$100 single return or \$200 joint return)
4. Enter the lesser of line 2 or line 3
5. Enter Indiana adjusted gross income tax from line 16 of IT-40, line 12 of IT-40PNR or line 10 of IT-41
6. Allowable College Credit: Enter line 4 or 5, whichever is less. Enter here and on IT-40 Schedule 2, line 4; on IT-40PNR Schedule E, line 4; or on IT-41, line 14.....

Column A Single or Married but Filing Separately		Column B Married Filing a Joint Return	
1		1	
2		2	
3	100.00	3	200.00
4		4	
5		5	
6		6	

PART III Corporation's Computation of Credit

1. Enter the total contributions to Indiana colleges and universities (listed above)
2. Enter 50% of line 1, or \$1,000, whichever is less
3. Enter the adjusted gross income tax from the appropriate line on IT-20 or IT-20NP
4. Multiply line 3 by 10% (.10)
5. CREDIT: Enter line 2 or line 4, whichever is less. Enter here and on appropriate line of the corporate or nonprofit tax return

1	
2	
3	
4	
5	

Important:

The taxpayer will be required to retain the receipts given by the Indiana colleges and universities indicating that a contribution has been made. These receipts should be maintained for a period of three years after the due date of the annual tax return where the credit was taken or three years after the date that return was filed, whichever is later.

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. The payment of tuitions, fees, or room and board are not charitable contributions and do not qualify for this credit.

Nonresident individuals with taxable income from Indiana sources who have contributed to eligible Indiana colleges or universities are allowed a credit against their Indiana state adjusted gross income tax liability on Form IT-40PNR.

Contributions made by Individuals, Fiduciaries and Corporations

An individual or fiduciary is allowed a credit of 50 percent of the contribution or \$100 (on a single or fiduciary return) or \$200 (on a jointly filed return), whichever is less. The amount of a corporation's credit is equal to 50 percent of the total amount given during the tax year. However, the credit may not exceed the lesser of: a) 10 percent of the corporation's adjusted gross income tax liability, or b) \$1,000.

For any further information about this credit, contact the Department at: Indiana Department of Revenue, Taxpayer Services Division, 100 N. Senate Avenue IGCN 105, Indianapolis, IN., 46204-2253, telephone number (317) 232-2240.

Eligible Institutions with Code Numbers

Code #	Institution	Indiana Location	Code #	Institution	Indiana Location
5000	Ancilla College.....	Donaldson	8500	Manchester College.....	North Manchester
4800	Anderson University	Anderson	4906	Martin University.....	Indianapolis
2000	Associated Mennonite Biblical Seminary.....	Elkhart	4907	Marian College	Indianapolis
1800	Ball State University Foundation	Muncie	2600	Oakland City University	Oakland City
1801	Ball State University	Muncie	7901	Purdue Agricultural Alumni Association	West Lafayette
7100	Bethel College	Mishawaka	7902	Purdue Alumni Association	West Lafayette
8900	Bethany Theological Seminary	Richmond	7904	Purdue Foundation	West Lafayette
4900	Butler University	Indianapolis	7905	Purdue Research Foundation.....	West Lafayette
4500	Calumet College of St. Joseph	Whiting	7907	Purdue University	West Lafayette
4901	Christian Theological Seminary	Indianapolis			and regional
0200	Concordia Theological Seminary.....	Fort Wayne			campuses
6700	DePauw University	Greencastle	8402	Rose-Hulman Institute of Technology.....	Terre Haute
8901	Earlham College.....	Richmond	7908	Ross-Ade Foundation.....	West Lafayette
4100	Franklin College of Indiana.....	Franklin	3700	St. Joseph's College.....	Rensselaer
2001	Goshen College.....	Goshen	8403	St. Mary-of-the-Woods College	Terre Haute
4301	Grace College and Seminary	Winona Lake	7102	St. Mary's College	Notre Dame
3900	Hanover College.....	Hanover	7400	Saint Meinrad School of Theology.....	St. Meinrad
7101	Holy Cross Junior College	Notre Dame	0206	Taylor University	Fort Wayne
3500	Huntington University	Huntington			Campus
4902	Independent Colleges of Indiana.....	Indianapolis	2701	Taylor University	Upland
0201	Indiana Institute of Technology	Fort Wayne	7600	Tri-State University	Angola
8400	Indiana State University.....	Terre Haute	8200	University of Evansville.....	Evansville
8401	Indiana State University Foundation.....	Terre Haute	4908	University of Indianapolis.....	Indianapolis
0202	Indiana-Purdue Foundation at Fort Wayne ..	Fort Wayne	7103	University of Notre Dame	Notre Dame
5300	Indiana University Foundation.....	Bloomington	0205	University of St. Francis.....	Fort Wayne
2700	Indiana Wesleyan University	Marion	8201	University of S. Indiana Foundation.....	Evansville
5301	Indiana University	Bloomington	8202	University of Southern Indiana	Evansville
		and Regional	8203	USI-New Harmony Foundation.....	Evansville
		Campuses	6400	Valparaiso University	Valparaiso
4903	Indiana University - Purdue University	Indianapolis	4200	Vincennes University Foundation	Vincennes
0203	Indiana University - Purdue University	Fort Wayne	4201	Vincennes University	Vincennes
4904	IvyTech Foundation	Indianapolis	5400	Wabash College	Crawfordsville
4905	IvyTech Community College of Indiana	Indianapolis			
		and campuses			
		statewide			