



## Ohio Administrative Code

### Rule 122:11-2-03 Commercial Driver's License Training Program - Tax Credit Eligible Training Expenses.

Effective: April 12, 2024

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- (A) The employer may submit qualifying tax credit eligible training expenses incurred by the employer in conjunction with a commercial driver's license training conducted by either third-party or internal training providers.
- (B) Training costs incurred by an employer for third-party training providers with an active status on the Ohio-approved CDL course provider list created by the Ohio department of public safety are tax credit eligible training expenses.
- (C) Costs incurred by an employer for internal, on the job CDL training from a qualified instructor are tax credit eligible training expenses.
- (D) Tax credit eligible training expenses include training program tuition, internal instructor wages, screening costs, physical examinations, endorsement fees, training manuals, certification costs, and other costs as identified and approved by the director. Only expenses directly incurred by an employer are tax credit eligible training expenses.
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