



Ohio Revised Code

Section 5733.98 Order of claiming credits.

Effective: December 22, 2015

Legislation: House Bill 340 - 131st General Assembly

(A) To provide a uniform procedure for calculating the amount of tax imposed by section 5733.06 of the Revised Code that is due under this chapter, a taxpayer shall claim any credits to which it is entitled in the following order, except as otherwise provided in section 5733.058 of the Revised Code:

- (1) For tax year 2005, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;
- (2) The credit allowed for financial institutions under section 5733.45 of the Revised Code;
- (3) The credit for qualifying affiliated groups under section 5733.068 of the Revised Code;
- (4) The subsidiary corporation credit under section 5733.067 of the Revised Code;
- (5) The credit for recycling and litter prevention donations under section 5733.064 of the Revised Code;
- (6) The credit for employers that enter into agreements with child day-care centers under section 5733.36 of the Revised Code;
- (7) The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;
- (8) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;
- (9) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;



- (10) The nonrefundable job retention credit under division (B) of section 5733.0610 of the Revised Code;
- (11) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;
- (12) The job training credit under section 5733.42 of the Revised Code;
- (13) The credit for qualified research expenses under section 5733.351 of the Revised Code;
- (14) The enterprise zone credit under section 5709.66 of the Revised Code;
- (15) The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;
- (16) The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;
- (17) The ethanol plant investment credit under section 5733.46 of the Revised Code;
- (18) The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;
- (19) The export sales credit under section 5733.069 of the Revised Code;
- (20) The enterprise zone credits under section 5709.65 of the Revised Code;
- (21) The credit for using Ohio coal under section 5733.39 of the Revised Code;
- (22) The credit for purchases of qualified low-income community investments under section 5733.58 of the Revised Code;
- (23) The credit for small telephone companies under section 5733.57 of the Revised Code;



- (24) The credit for eligible nonrecurring 9-1-1 charges under section 5733.55 of the Revised Code;
- (25) For tax year 2005, the credit for providing programs to aid the communicatively impaired under division (A) of section 5733.56 of the Revised Code;
- (26) The research and development credit under section 5733.352 of the Revised Code;
- (27) For tax years 2006 and subsequent tax years, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;
- (28) The refundable credit for rehabilitating a historic building under section 5733.47 of the Revised Code;
- (29) The refundable jobs creation credit or job retention credit under division (A) of section 5733.0610 of the Revised Code;
- (30) The refundable credit for tax withheld under division (B)(2) of section 5747.062 of the Revised Code;
- (31) The refundable credit under section 5733.49 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;
- (32) For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code;
- (33) The refundable motion picture production credit under section 5733.59 of the Revised Code.
- (B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit.