



Ohio Revised Code

Section 5747.75 Credit for dependents who attend nonchartered nonpublic school.

Effective: September 30, 2021

Legislation: House Bill 110 - 134th General Assembly

A nonrefundable credit is allowed against a taxpayer's aggregate liability under section 5747.02 of the Revised Code for taxpayers with one or more dependents who attend a nonchartered nonpublic school. To qualify for the credit, the total federal adjusted gross income of the taxpayer and, if filing a joint return, the taxpayer's spouse for the taxable year must be less than one hundred thousand dollars. The amount of the credit shall equal the lesser of the total tuition paid by the taxpayer and, if filing a joint return, the taxpayer's spouse during the taxable year for all of the taxpayer's dependents to attend such a school or the following amount, as applicable:

- (A) If the taxpayer's or, if filing a joint return, the taxpayer's and the taxpayer's spouses' total income is less than fifty thousand dollars for the taxable year, five hundred dollars;
- (B) If the taxpayer's or, if filing a joint return, the taxpayer's and the taxpayer's spouses' total income equals or exceeds fifty thousand dollars but is less than one hundred thousand dollars for the taxable year, one thousand dollars.

The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code.
