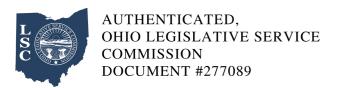# Ohio Revised Code

Section 5747.98 Order for claiming credits.

Effective: November 15, 2015
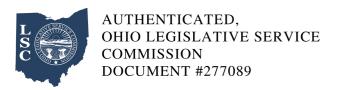
Legislation: Senate Bill 208 - 131st General Assembly

(A) To provide a uniform procedure for calculating a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled in the following order:

(1) Either the retirement income credit under division (B) of section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section;

(2) Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;

(3) The dependent care credit under section 5747.054 of the Revised Code;

(4) The low-income credit under section 5747.056 of the Revised Code;

(5) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

(6) The campaign contribution credit under section 5747.29 of the Revised Code;

(7) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(8) The joint filing credit under division (G) of section 5747.05 of the Revised Code;

(9) The earned income credit under section 5747.71 of the Revised Code;

(10) The credit for adoption of a minor child under section 5747.37 of the Revised Code;

(11) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised

Code;

(12) The enterprise zone credit under section 5709.66 of the Revised Code;

(13) The ethanol plant investment credit under section 5747.75 of the Revised Code;

(14) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

(15) The small business investment credit under section 5747.81 of the Revised Code;

(16) The enterprise zone credits under section 5709.65 of the Revised Code;

(17) The research and development credit under section 5747.331 of the Revised Code;

(18) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

(19) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(20) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(21) The refundable motion picture production credit under section 5747.66 of the Revised Code;

(22) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

(23) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

(24) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

(25) The refundable credit under section 5747.80 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;

(26) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

(27) The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code.

(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, 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. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.