



**2023 IT RC**  
**Ohio Resident Credit Calculation**  
 Use black ink only. Use whole dollars only.  
 Primary taxpayer's SSN



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This form is for individuals who were subjected to individual income tax by another state or the District of Columbia while a resident of Ohio. Full-year nonresidents are not entitled to this credit and should not use this form. Include a copy when filing your Ohio IT 1040.

List any income taxed and any taxes paid to each state and/or the District of Columbia. Do not include income earned or received in states without an income tax. Only income included in your Ohio adjusted gross income is eligible for this credit. **Important:** Do not list any income in Column A if you do not have tax paid in Column B. Do not list a tax paid in Column B if you do not have income taxed in Column A.

(A) Income Taxed	(B) Tax Paid	(A) Income Taxed	(B) Tax Paid	(A) Income Taxed	(B) Tax Paid
AL _____	_____	KS _____	_____	NH _____	_____
AR _____	_____	KY _____	_____	NJ _____	_____
AZ _____	_____	LA _____	_____	NM _____	_____
CA _____	_____	MA _____	_____	NY _____	_____
CO _____	_____	MD _____	_____	OK _____	_____
CT _____	_____	ME _____	_____	OR _____	_____
DC _____	_____	MI _____	_____	PA _____	_____
DE _____	_____	MN _____	_____	RI _____	_____
GA _____	_____	MO _____	_____	SC _____	_____
HI _____	_____	MS _____	_____	UT _____	_____
IA _____	_____	MT _____	_____	VA _____	_____
ID _____	_____	NC _____	_____	VT _____	_____
IL _____	_____	ND _____	_____	WI _____	_____
IN _____	_____	NE _____	_____	WV _____	_____

1. Sum of all Column A amounts .....	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Sum of all Column B amounts .....	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Ohio adjusted gross income (from Ohio IT 1040, line 3) .....	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Divide line 1 by line 3. Carry to four digits without rounding. If greater than 1, enter 1 .....	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Ohio Schedule of Credits, line 35 minus Ohio Schedule of Credits, line 36. If negative, enter zero .....	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Multiply line 4 by line 5 .....	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. <b>Ohio Resident Credit.</b> Enter the lesser of line 2 or line 6. Enter here and on the Ohio Schedule of Credits, line 37 .....	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>