



2025 Ohio Schedule of Credits

Use only black ink. Use whole dollars only.

Primary taxpayer's SSN

Input boxes for SSN



25280102

Sequence No. 7

Many of these credits **must** be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Retirement income credit (include 1099-R forms)	2.		<input type="text"/>	<input type="text"/>
3. Lump sum retirement credit (include a copy of the worksheet and 1099-R forms)	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Senior citizen credit (must be 65 or older to claim this credit)	4.		<input type="text"/>	<input type="text"/>
5. Lump sum distribution credit (include a copy of the worksheet and 1099-R forms)	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Child care & dependent care credit (include a copy of the worksheet)	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Displaced worker training credit (include a copy of the worksheet and all required documentation)	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.		<input type="text"/>	<input type="text"/>
9. Exemption credit	9.		<input type="text"/>	<input type="text"/>
10. Total (add lines 2 through 9)	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Tax less credits (line 1 minus line 10; if negative, enter zero)	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Joint filing credit (see instructions for table). <input type="text"/> % times line 11, up to \$650	12.		<input type="text"/>	<input type="text"/>
13. Earned income credit	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Home school expenses credit (include copies of all required documentation)	14.	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Scholarship donation credit (include copies of all required documentation)	15.	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Nonchartered, nonpublic school tuition credit (include copies of all required documentation)	16.	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. Credit for work-based learning experiences (include a copy of the credit certificate)	17.	<input type="text"/>	<input type="text"/>	<input type="text"/>
18. Ohio adoption credit carryforward	18.	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Nonrefundable job retention credit (include a copy of the credit certificate)	19.	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)	20.	<input type="text"/>	<input type="text"/>	<input type="text"/>
21. Credit for the beginning farmers financial management program (include a copy of the credit certificate)	21.	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Credit for commercial vehicle operator training expenses (include a copy of the credit certificate)	22.	<input type="text"/>	<input type="text"/>	<input type="text"/>
23. Welcome Home Ohio credit (include a copy of the credit certificate)	23.	<input type="text"/>	<input type="text"/>	<input type="text"/>
24. Credit for transformational mixed-use development (include a copy of the credit certificate)	24.	<input type="text"/>	<input type="text"/>	<input type="text"/>

Do not write in this area; for department use only.

2025 Ohio Schedule of Credits



25280202

Sequence No. 8

SSN:

- 25. Credit for sale/rental of agricultural assets to beginning farmers (include a copy of the credit certificate)..... 25.
- 26. Grape production credit 26.
- 27. InvestOhio credit (include a copy of the credit certificate) 27.
- 28. Lead abatement credit (include a copy of the credit certificate) 28.
- 29. Opportunity zone investment credit (include a copy of the credit certificate) 29.
- 30. Technology investment credit carryforward (include a copy of the credit certificate)..... 30.
- 31. Enterprise zone day care & training credits (include a copy of the credit certificate) 31.
- 32. Research & development credit (include a copy of the credit certificate)..... 32.
- 33. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)..... 33.
- 34. Ohio low-income housing credit (include a copy of the credit certificate)..... 34.
- 35. Affordable single-family housing credit (include a copy of the credit certificate) 35.
- 36. Total (add lines 12 through 35) 36.
- 37. Tax less additional credits (line 11 minus line 36; if negative, enter zero)..... 37.

Residency Credits

- 38. Nonresident credit – Ohio IT NRC, line 20 (include a copy) 38.
- 39. Resident credit – Ohio IT RC, line 7 (include a copy) 39.
- 40. **Total nonrefundable credits** (add lines 10, 36, 38, and 39; enter here and on Ohio IT 1040, line 9) 40.

Refundable Credits

- 41. Refundable Ohio historic preservation credit (include a copy of the credit certificate) 41.
- 42. Refundable job creation credit & job retention credit (include a copy of the credit certificate) 42.
- 43. Pass-through entity credit (include a copy of all Ohio IT K-1s) 43.
- 44. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)..... 44.
- 45. Film and theater capital improvements credit (include a copy of the credit certificate) 45.
- 46. Venture capital credit (include a copy of the credit certificate) 46.
- 47. **Total refundable credits** (add lines 41 through 46; enter here and on Ohio IT 1040, line 16)..... 47.