



Ohio Revised Code

Section 5747.022 Tax credits for exemptions.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

An individual subject to the tax imposed by section 5747.02 of the Revised Code whose modified adjusted gross income, less applicable exemptions under section 5747.025 of the Revised Code, for the taxable year as shown on an individual or joint annual return is less than thirty thousand dollars may claim a credit equal to twenty dollars times the number of exemptions allowed for the taxpayer, the taxpayer's spouse, and each dependent under section 5747.02 of the Revised Code. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. The credit shall not be considered in determining the taxes required to be withheld under section 5747.06 of the Revised Code or the estimated taxes required to be paid under section 5747.09 of the Revised Code. In the case of an individual with respect to whom an exemption under section 5747.02 of the Revised Code is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, the "number of exemptions allowed" for purposes of calculating the credit allowed under this section to such individual for the individual's taxable year shall not include an exemption for the individual.
