



Ohio Administrative Code

Rule 122:11-2-02 Commercial Driver's License Training Program - Reporting Requirements.

Effective: April 12, 2024

(A) Expense Report Form. Employers may submit an expense report form to the director of development after the first day and before the twenty-first day of January of the year following the year for which the director certified the employer's training expenses.

(1) The employer is to submit the expense report form to the director of development by the time and in the manner identified on the form in order to be considered received by the director.

(2) The director of development may recapture a tax credit allocation if the expense report form is not submitted to the director by the time and in the manner indicated on the form.

(3) Any recaptured tax credit allocation will be reallocated by the director of development to the total available tax credit amount to be certified by the director in the next calendar year.

(B) Training Verification Form. An employer is to submit the training verification form to the director of development after the first and before the twenty-first day of January in the year following the year the director issued a tax credit certificate to the employer.

(1) The employer is to submit the training verification form by the time and in the manner identified on the form to be considered received by the director.

(2) If the training verification form is not received by the director by the time and in the manner identified on the form, the employer may be assessed a late fee as set forth in paragraph (B) of rule 122:11-1-01 of the Administrative Code.

(C) If the twentieth day of January falls on either a Saturday or Sunday, the expense report form and training verification form are due to the director of development by five o'clock pm on the following Monday.