



## Ohio Revised Code

### Section 5733.98 Order of claiming credits.

Effective: April 6, 2023

Legislation: House Bill 281 (GA 134), House Bill 30 (GA 134)

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(A) To provide a uniform procedure for calculating the amount of tax imposed by section 5733.06 of the Revised Code that is due under this chapter, a taxpayer shall claim any credits to which it is entitled in the following order, except as otherwise provided in section 5733.058 of the Revised Code:

For tax year 2005, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;

The credit allowed for financial institutions under section 5733.45 of the Revised Code;

The credit for qualifying affiliated groups under section 5733.068 of the Revised Code;

The subsidiary corporation credit under section 5733.067 of the Revised Code;

The credit for recycling and litter prevention donations under section 5733.064 of the Revised Code;

The credit for employers that enter into agreements with child day-care centers under section 5733.36 of the Revised Code;

The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;

The nonrefundable job retention credit under division (B) of section 5733.0610 of the Revised Code;

The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;



The job training credit under section 5733.42 of the Revised Code;

The credit for qualified research expenses under section 5733.351 of the Revised Code;

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

The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;

The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;

The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;

The export sales credit under section 5733.069 of the Revised Code;

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

The credit for using Ohio coal under section 5733.39 of the Revised Code;

The credit for purchases of qualified low-income community investments under section 5733.58 of the Revised Code;

The credit for small telephone companies under section 5733.57 of the Revised Code;

The credit for eligible nonrecurring 9-1-1 charges under section 5733.55 of the Revised Code;

For tax year 2005, the credit for providing programs to aid persons with communicative impairments under division (A) of section 5733.56 of the Revised Code;

The research and development credit under section 5733.352 of the Revised Code;



For tax years 2006 and subsequent tax years, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;

The refundable credit for rehabilitating a historic building under section 5733.47 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5733.0610 of the Revised Code;

The refundable credit for tax withheld under division (B)(2) of section 5747.062 of the Revised Code;

The refundable credit under section 5733.49 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;

For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code;

The refundable motion picture and Broadway theatrical production credit under section 5733.59 of the Revised Code.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax year shall not exceed the tax due 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.

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*The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.*