



Ohio Revised Code

Section 5747.37 Credit for legally adopted minor child.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

(A) As used in this section:

- (1) "Minor child" means a person under eighteen years of age.
- (2) "Legally adopt" means to adopt a minor child pursuant to Chapter 3107. of the Revised Code, or pursuant to the laws of any other state or nation if such an adoption is recognizable under section 3107.18 of the Revised Code. For the purposes of this section, a minor child is legally adopted when the final decree or order of adoption is issued by the proper court under the laws of the state or nation under which the child is adopted, or, in the case of an interlocutory order of adoption, when the order becomes final under the laws of the state or nation. "Legally adopt" does not include the adoption of a minor child by the child's stepparent.

(B) There is hereby granted a credit against the tax imposed by section 5747.02 of the Revised Code for the legal adoption by a taxpayer of a minor child. The total amount of the credit applied against the taxes imposed under divisions (A)(3) and (4) of section 5747.02 of the Revised Code for each minor child legally adopted by the taxpayer shall equal the greater of the following:

- (1) One thousand five hundred dollars;
- (2) The amount of expenses incurred by the taxpayer and the taxpayer's spouse to legally adopt the child, not to exceed ten thousand dollars. For the purposes of this division, expenses incurred to legally adopt a child include expenses described in division (C) of section 3107.055 of the Revised Code.

The taxpayer shall claim the credit for each child beginning with the taxable year in which the child was legally adopted. If the sum of the credit to which the taxpayer would otherwise be entitled under this section is greater than the total tax due under section 5747.02 of the Revised Code for that taxable year after allowing for any other credits that precede the credit under this section in the order



required under section 5747.98 of the Revised Code, such excess shall be allowed as a credit in each of the ensuing five taxable years, but the amount of any excess credit allowed in any such taxable year shall be deducted from the balance carried forward to the ensuing taxable year. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. For the purposes of making tax payments under this chapter, taxes equal to the amount of the credit shall be considered to be paid to this state on the first day of the taxable year.

The taxpayer shall provide to the tax commissioner any receipts or other documentation of the expenses incurred to legally adopt the child upon the request of the tax commissioner for the purpose of division (B)(2) of this section.