



Ohio Revised Code

Section 5747.71 Earned income tax credit.

Effective: July 3, 2019

Legislation: House Bill 62 - 133rd General Assembly

There is hereby allowed a nonrefundable credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for a taxpayer who is an "eligible individual" as defined in section 32 of the Internal Revenue Code. The credit shall equal thirty per cent of the federal credit allowed for the taxable year. The credit shall not exceed the aggregate amount of tax otherwise due under section 5747.02 of the Revised Code after deducting any other nonrefundable credits that precede the credit allowed under this section in the order prescribed by section 5747.98 of the Revised Code.

The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code.
