



Ohio Revised Code

Section 5747.75 Credit for dependents who attend nonchartered nonpublic school.

Effective: October 3, 2023

Legislation: House Bill 33

A nonrefundable credit is allowed against a taxpayer's aggregate liability under section 5747.02 of the Revised Code for taxpayers with one or more dependents who attend a nonchartered nonpublic school. The amount of the credit shall equal the lesser of the total tuition paid by the taxpayer and, if filing a joint return, the taxpayer's spouse during the taxable year for all of the taxpayer's dependents to attend such a school or the following amount, as applicable:

(A) If the taxpayer's or, if filing a joint return, the taxpayer's and the taxpayer's spouses' total federal adjusted gross income is less than fifty thousand dollars for the taxable year, one thousand dollars;

(B) If the taxpayer's or, if filing a joint return, the taxpayer's and the taxpayer's spouses' total federal adjusted gross income equals or exceeds fifty thousand dollars, one thousand five hundred dollars.

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