

Supplemental Franchise Tax Schedules for Electric Companies

Supplemental Schedule B – Adjustments to Federal Taxable Income – O.R.C. section 5733.04(I)
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1. Additions:

- (a) Valuation limitation on losses
- (b) Losses from sale of Ohio public obligations
- (c) Amount claimed as a credit for taxes paid by a qualifying pass-through entity
- (d) Net loss from an "exempted investment" in a public utility
- (e) Book-tax differential (if book-tax differential is apportionable and negative)
- (f) Depreciation expense adjustment from Schedule B-4, line 1
- (g) Total additions (add lines 1a through 1f)

1a.		- 0 -
1b.		
1c.		
1d.		
1e.		
1f.		
1g.		
2a.		
2b.		- 0 -
2c.		
2d.		
2e.		
2f.		
2g.		
2h.		
2i.		
2j.		
2k.		
3.		

2. Deductions:

- (a) Net income from foreign sources
- (b) Valuation limitation on gains
- (c) Dividends received
- (d) Adjustment for targeted jobs tax credit or work opportunity tax credit
- (e) Net interest income from exempt U.S. obligations
- (f) Interest on Ohio public and purchase obligations and gain from the sale of Ohio public obligations
- (g) Contributions to an individual development account program
- (h) Net income from an "exempted investment" in a public utility
- (i) Book-tax differential (if book-tax differential is apportionable and positive)
- (j) Depreciation expense adjustment from Schedule B-4, line 10
- (k) Total deductions (add lines 2a through 2j)

3. Net adjustments:

Line 1g minus line 2k. If negative, put in parentheses. Enter here and on Schedule A, line 2

Supplemental Schedule C – Allocable Income – O.R.C. section 5733.051

	Within Ohio	Total Everywhere
1. Amount from Schedule B-4, lines 12 and 14	1.	1.
2. Net rents	2.	2.
3. Net royalties	3.	3.
4. Capital gains and losses and depreciation recapture	4.	4.
5. Dividends (not otherwise deducted and not apportionable)	5.	5.
6. Net patent and copyright royalties and technical assistance fees	6.	6.
7. Allocable negative book-tax differential (enter as positive number)	7.	7. - 0 -
8. Allocable positive book-tax differential (enter as a negative number)	8.	8. - 0 -
9. State lottery income	9.	9.
10. Other nonbusiness income	10.	10.
11. Total everywhere. If negative, put in parentheses. Enter here and on Schedule A, line 4	11.	11.
12. Total Ohio. If negative, put in parentheses. Enter here and on Schedule A, line 8	12.	12.

Supplemental Schedule A-1 – Nonrefundable Credits
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Credits must be claimed in the order listed. Ohio Revised Code (O.R.C.) section 5733.98 Ohio Revised Code Section

1. Credit for taxes paid by a qualifying pass-through entity	5733.0611	1.	
2. Credit for qualifying affiliated groups (due to related entity and related member adjustments)	5733.068	2.	
3. Credit for recycling and litter prevention donations	5733.064	3.	
4. Credit for maintaining railroad crossing warning devices	5733.43	4.	
5. Job retention credit	5733.0610(B)	5.	
6. Second credit for purchases of new manufacturing machinery and equipment (7.5%-13.5% credit)	5733.33	6.	
7. Job training credit	5733.42	7.	
8. Credit for qualified research	5733.351	8.	
9. Credit for eligible new employees in an enterprise zone	5709.66	9.	
10. Credit for eligible costs associated with voluntary action (brownfield site clean-up) (Attach certificate from Department of Development)	5733.34	10.	
11. Credit for employers that establish an on-site child daycare center	5733.37	11.	
12. Ethanol plant investment credit	5733.46	12.	
13. Credit for grape production property	5733.32	13.	
14. Export sales credit (carryforward amount only – see instructions)	5733.069	14.	
15. Edison Center credit for research and development investors (Attach credit certificate from Technology and Enterprise Advisory Board)	5733.35	15.	
16. Enterprise zone daycare and training credits	5709.65	16.	
17. Electric company credit for using Ohio coal	5733.39	17.	
18. Research and development loan repayment credit	5733.352	18.	
19. Total nonrefundable credits (enter here and on Schedule A, line 19)		19.	