Name_____ Franchise tax I.D.#_____ Tax year 2009

Reset Form

Supplemental Franchise Tax Schedule for Telephone Companies

(See Note #1)

Supplemental Schedule A-1 – Nonrefundable Credits

Credits must be claimed in the order listed. R.C. 5733.98

	Ohio Revised Code Section (R.C.)		
1. Credit for qualifying affiliated groups (due to related entity and related member adjustments)	5733.068	1.	
2. Credit for recycling and litter prevention donations	5733.064	2.	
3. Credit for maintaining railroad crossing warning devices	5733.43	3.	
4. Credit for selling alternative fuel	5733.48	4.	
5. Job training credit (carryforward amount only)	5733.42	5.	
6. Credit for eligible new employees in an enterprise zone	5709.66	6.	
7. Ethanol plant investment credit	5733.46	7.	
8. Credit for grape production property	5733.32	8.	
9. Technology investment credit (attach credit certificate from Technology and Enterprise Advisory Board)	5733.35	9.	
10. Enterprise zone daycare and training credits	5709.65	10.	
11. Credit for small telephone companies	5733.57	11.	
12. (a) Credit for eligible nonrecurring 9-1-1 charges	5733.55	12a.	
(b) Carryforward of unused R.C. 5727.39 credit for eligible nonrecurring 9-1-1 charges	5733.55(D)	12b.	
13. Credit for providing programs to aid the communicatively impaired **(see Note #2).** Unused carryforward from 2005 only	5733.56	13.	
14. Total of lines 1 through 13 (enter here and on Schedule A, line 19)		14.	
15. Credit for taxes paid by a qualifying pass-through entity (enter here and on Schedule A, line 21)	5733.0611	15.	

Note #1: Several credits that in previous years were included on telephone company supplemental schedule A-1 and available under the franchise tax are now available under the commercial activity tax. As a result of the franchise tax phase-out and the commercial activity tax phase-in, telephone companies may not claim on the 2009 report the following three nonrefundable credits: (i) the job retention credit, (ii) the credit for qualified research expenses and (iii) the research and development loan repayment credit. Instead, these three nonrefundable credits along with the refundable new jobs credit are available under the commercial activity tax starting Jan. 1, 2008. However, taxpayers that are subject to the franchise tax phase-out and the commercial activity tax phase-in may not apply these credits against the taxpayer's commercial activity tax liability until the tax period July 1, 2008 to Sept. 30, 2008 on the commercial activity tax return due Nov. 9, 2008. See tax commissioner's rule 5703-29-22.

Note #2: The refundable credit for providing programs to aid the communicatively impaired (claimed on Schedule A, line 26 of the 2006, 2007 and 2008 reports) does not apply to the 2009 report. See R.C. 5733.56.