### Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) ................................................................. 1.
   - **0 0**

2. Retirement income credit *(limit $200 per return)*. See the table in the instructions ......................... 2.
   - **0 0**

3. Lump sum retirement credit (attach Ohio LS WKS, line 6) ............................................................... 3.
   - **0 0**

4. Senior citizen credit (must be 65 or older to claim this credit; *limit $50 per return*) ......................... 4.
   - **0 0**

5. Lump sum distribution credit (must be 65 or older to claim this credit; attach Ohio LS WKS, line 3) ....... 5.
   - **0 0**

6. Child care and dependent care credit (see the worksheet in the instructions) .................................... 6.
   - **0 0**

7. If Ohio IT 1040, line 5 is $10,000 or less, enter $88; otherwise, enter -0- (low income credit) .......... 7.
   - **0 0**

8. Displaced worker training credit (see the worksheet in the instructions) *(limit $500 per taxpayer)* .... 8.
   - **0 0**

9. Ohio political contributions credit *(limit $50 per taxpayer); and credit for contributions to candidates for Ohio statewide office or General Assembly* .......................................................... 9.
   - **0 0**

10. Income-based exemption credit *(limit $20 personal/dependent exemption credit)* ....................... 10.
    - **0 0**

11. Total (add lines 2 through 10) ......................................................................................................... 11.
    - **0 0**

12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-) ..................................................... 12.
    - **0 0**

13. Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only. **%** times amount on line 12 *(limit $650)* ................. 13.
    - **0 0**

    - **0 0**

15. Ohio adoption credit *(limit $10,000)* ............................................................................................ 15.
    - **0 0**

16. Job retention credit, nonrefundable portion (enclose a copy of the credit certificate) ...................... 16.
    - **0 0**

17. Credit for eligible new employees in an enterprise zone ............................................................... 17.
    - **0 0**

18. Credit for certified ethanol plant investments .................................................................................. 18.
    - **0 0**

19. Credit for purchases of grape production property ........................................................................... 19.
    - **0 0**

20. Credit for investing in an Ohio small business ............................................................................... 20.
    - **0 0**

21. Enterprise zone day care and training credits .................................................................................. 21.
    - **0 0**

22. Research and development credit .................................................................................................. 22.
    - **0 0**

23. Ohio historic preservation credit, nonrefundable carryforward portion ........................................ 23.
    - **0 0**

24. Total (add lines 13 through 23) .................................................................................................... 24.
    - **0 0**

25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-) ................................. 25.
    - **0 0**

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**Do not write in this area; for department use only.**
## Nonrefundable and Refundable

### Nonresident Credit

26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Attach Ohio IT NRC if required. 

27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3).

28. Divide line 26 by line 27 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 to calculate your nonresident credit.

### Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply).

30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3).

31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 and enter the result here.

32. Enter the 2015 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply).

33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2015 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below.

### Grants

34. Manufacturing equipment grant.

35. Total nonrefundable credits and grants (add lines 11, 24, 28, 33 and 34; enter here and on Ohio IT 1040, line 9).

### Refundable Credits

36. Historic preservation credit.

37. Business jobs credit.

38. Pass-through entity credit.

39. Motion picture production credit.

40. Financial Institutions Tax (FIT) credit.

41. Total refundable credits (add lines 36 through 40; enter here and on Ohio IT 1040, line 16).