### Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) ................................................................. 1.
2. Retirement income credit (limit $200 per return). See the table in the instructions......................... 2.
3. Lump sum retirement credit (include Ohio LS WKS, line 6) .............................................................. 3.
4. Senior citizen credit (must be 65 or older to claim this credit; limit $50 per return) ....................... 4.
5. Lump sum distribution credit (must be 65 or older to claim this credit; include Ohio LS WKS, line 3) .. 5.
6. Child care and dependent care credit (see the worksheet in the instructions) ................................. 6.
7. If Ohio IT 1040, line 5 is $10,000 or less, enter $88; otherwise, enter -0- (low income credit) .......... 7.
8. Displaced worker training credit (see the worksheet in the instructions) (limit $500 per taxpayer) .......................... 8.
9. Campaign contribution credit for Ohio statewide office or General Assembly (limit $50 per taxpayer) . 9.
10. Income-based exemption credit ($20 personal/dependent exemption credit) .............................. 10.
11. Total (add lines 2 through 10) ......................................................................................................... 11.
12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-) ....................................................... 12.
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.
15. Ohio adoption credit (limit $10,000 per adopted child) .............................................................. 15.
16. Job retention credit, nonrefundable portion (include a copy of the credit certificate) .................... 16.
17. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) .......... 17.
18. Credit for purchases of grape production property ........................................................................ 18.
19. Invest Ohio credit (include a copy of the credit certificate) .............................................................. 19.
20. Technology investment credit carryforward (include a copy of the credit certificate) ..................... 20.
21. Enterprise zone day care and training credits (include a copy of the credit certificate) .................... 21.
22. Research and development credit (include a copy of the credit certificate) ..................................... 22.
23. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate) .......................................................... 23.
24. Total (add lines 13 through 23) ....................................................................................................... 24.
25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-) ...................................... 25.

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**Do not write in this area; for department use only.**
## Nonresident Credit

<table>
<thead>
<tr>
<th>Date of nonresidency</th>
<th>State of residency</th>
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26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include 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. Multiply this factor by the amount on line 25 to calculate your nonresident credit.

## Resident Credit

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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. Multiply this factor by the amount on line 25 and enter the result here.

32. Enter the 2016 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 2016 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below.

## Total nonrefundable credits

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

## Refundable Credits

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35. Historic preservation credit (include a copy of the credit certificate).

36. Business jobs credit (include a copy of the credit certificate).

37. Pass-through entity credit (include a copy of the federal K-1s).

38. Motion picture production credit (include a copy of the credit certificate).

39. Financial Institutions Tax (FIT) credit (include a copy of the federal K-1s).

40. Venture capital credit (include a copy of the credit certificate).

41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16).

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