Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c) ............................................................... 1.
2. Retirement income credit (see instructions for table; include 1099-R forms) ................................. 2.
3. Lump sum retirement credit (see instructions for worksheet; include a copy) .............................. 3.
4. Senior citizen credit (must be 65 or older to claim this credit) ....................................................... 4.
5. Lump sum distribution credit (see instructions for worksheet; include a copy) ........................... 5.
6. Child care & dependent care credit (see instructions for worksheet; include a copy) .................... 6.
7. Displaced worker training credit (see instructions for all required documentation; include copies) .... 7.
8. Campaign contribution credit for Ohio statewide office or General Assembly .............................. 8.
9. Income-based exemption credit ($20 times the number of exemptions) ................................. 9.
10. Total (add lines 2 through 9) ........................................................................................................ 10.
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero) ............................................. 11.
12. Joint filing credit (see instructions for table). % times the amount on line 11 .............................. 12.
15. Nonrefundable job retention credit (include a copy of the credit certificate) ............................ 15.
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate)   16.
17. Credit for purchases of grape production property .................................................................... 17.
18. InvestOhio credit (include a copy of the credit certificate) .......................................................... 18.
19. Opportunity zone investment 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 & training credits (include a copy of the credit certificate) ................ 21.
22. Research & development credit (include a copy of the credit certificate) .................................. 22.
23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate) ......... 23.
24. Total (add lines 12 through 23) .................................................................................................. 24.
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero) ............................ 25.
### Nonresident Credit

**Date of nonresidency**

<table>
<thead>
<tr>
<th>Date of nonresidency</th>
<th>to</th>
<th>State of residency</th>
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<tbody>
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26. Nonresident Portion of Ohio adjusted gross income - 
   Ohio IT NRC Section I, line 18 (include a copy) ........26.  
   0 0

27. Enter the Ohio adjusted gross income (Ohio IT 1040, 
   line 3) ........................................................................ 27.  
   0 0

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 28.  
   0 0

### 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 .... 29.  
   0 0

30. Enter the Ohio adjusted gross income (Ohio IT 1040, 
   line 3) ........................................................................ 30.  
   0 0

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 .................................................................. 31.  
   0 0

32. Enter the 2019 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..................................................... 32.  
   0 0

33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter 
   state abbreviation in the boxes below for each state in which income was subject to tax ........................... 33.  
   0 0

34. **Total nonrefundable credits** (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) .. 34.  
   0 0

### Refundable Credits

35. Refundable Ohio historic preservation credit (include a copy of the credit certificate) ............... 35.  
   0 0

36. Refundable job creation credit & job retention credit (include a copy of the credit certificate) ...... 36.  
   0 0

37. Pass-through entity credit (include a copy of the Ohio IT K-1s)............................................... 37.  
   0 0

38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate) .... 38.  
   0 0

39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s).............................. 39.  
   0 0

40. Venture capital credit (include a copy of the credit certificate) .................................................... 40.  
   0 0

41. **Total refundable credits** (add lines 35 through 40; enter here and on Ohio IT 1040, line 16)....... 41.  
   0 0