



FEIN input boxes



Schedule I – Income and Adjustments

Amounts reflected in Schedule I and Schedule II are the combined amounts from the federal Schedule K-1s for the taxable year for only those investors who are participating in the filing of this return. Include with this return a copy of the applicable federal 1120S/1065 and K-1s of participating investors.

Form lines 24-38 with descriptions and input boxes

Schedule II – Deductions

List only those deductions that have not already been used to reduce any income items included on Schedule I.

Form lines 39-44 with descriptions and input boxes

Do not write in this area; for department use only.



2025 Ohio Pass-Through Entity and Fiduciary Income Tax Schedule of Credits



25520102

Entity's FEIN

Input boxes for Entity's FEIN

Many of these credits must be calculated using a worksheet and/or be supported by additional required documentation. See the instructions for worksheets and information on supporting documentation.

Nonrefundable Credits

Table with 23 rows of credit categories and corresponding input boxes for amounts.

Do not write in this area; for department use only.

*INCLUDE A COPY OF THE CREDIT CERTIFICATE

2025 Ohio Pass-Through Entity and Fiduciary Income Tax Schedule of Credits



25520202

FEIN:

- 24. Enterprise zone day care & training credits* (for trusts, estates and PTEs)..... 24.
- 25. Research & development credit* (for trusts, estates and PTEs)..... 25.
- 26. Nonrefundable Ohio historic preservation credit* (for trusts, estates and PTEs)..... 26.
- 27. Ohio low-income housing credit* (for trusts, estates and PTEs)..... 27.
- 28. Affordable single-family housing credit* (for trusts, estates and PTEs) 28.
- 29. Total (add lines 10 through 28) 29.
- 30. Tax less additional credits (line 9 minus line 29; if negative, enter zero) 30.

Residency Credits

- 31. Nonresident credit – Ohio IT NRCE (only estate filers; **include copy**) 31.
- 32. Resident credit – Ohio IT RCTE (for trusts and estates; **include copy**)..... 32.
- 33. **Total nonrefundable credits** (add lines 8, 29, 31 and 32; enter here and on IT 1041 or IT 4708; **see instructions**) 33.

Refundable Credits

The refundable credits listed below may be claimed by trust, estate and pass-through entity filers.

- 34. Refundable Ohio historic preservation credit* 34.
- 35. Refundable job creation credit & job retention credit* 35.
- 36. Pass-through entity (PTE) credit (**include a copy of all Ohio IT K-1s**)..... 36.
- 37. Motion picture & Broadway theatrical production credit* 37.
- 38. Film and theater capital improvements credit* 38.
- 39. Venture capital credit* 39.
- 40. **Total** (add lines 34 through 39, enter here and on IT 1041 or IT 4708; **see instructions**) 40.

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