



CDL Program Guidelines

Ohio's CDL Training Program gives employers the chance to upskill current and future employees in today's high demand economy by supporting training efforts for Commercial Driver's Licensure and on the job success. Employers who submit successful applications can earn tax credits for half of approved expenses for eligible training costs (\$50,000 total training expenses incurred maximum to receive \$25,000 tax credit certificate).

Application and Tax Credit Process

1. Employer will identify current and prospective employee training expenses for the upcoming year.
2. Employer may access the application to review, gather, and input/save information: **Beginning October 1, 2024**
3. Employer submits the application for funding during application submittal period: **October 1, 2024 - December 2, 2024, 4 p.m.**
4. The Ohio Department of Development ("Development") reviews applications and issues award notifications: **On or before December 31, 2024**
5. Employer sponsors current or prospective employees to complete an eligible training program: **January 1, 2025 - December 31, 2025**
6. Employer submits the Expense Report form, detailing the employee and training information (including copy of training certifications and licensures earned during the program year and an invoice which clearly identifies the cost of the credential expenses along with proof of payment): **Between January 1, 2026 and January 21, 2026.**
7. Development reviews all certifications and approved expenses to issue a tax credit certificate to the employer: **By March 22, 2026**
8. Employer submits a Training Verification Form to identify the trained employees' employment status with the company: **Between January 1, 2027 and January 21, 2027.**

*Please note all trainees will be identified by their name and the last four digits of their Social Security numbers in all documentation provided.

Employer Eligibility

Employers that (i) are registered to do business with the Ohio Secretary of State and (ii) employ Ohio resident W-2 employees are eligible to apply. Employers of all sizes and in all industries are encouraged to apply. Only one application per employer will be accepted per application period

(one application may cover multiple W-2, Ohio resident employees). Agencies of the State of Ohio are not eligible to receive tax credit.

Trainee Eligibility

Ohio employers may apply for a tax credit certificate for credentialing of both current and/or prospective employees as well as providing on the job skills with a qualified trainer to ensure career success. Employers will not be required to identify specific individuals on the application for funding. Any terminated employees who received training will need to be identified on the program's annual report.

To receive a tax credit, the employer must certify that trainees are Ohio residents with a verifiable Ohio address. Trainees must be W-2 employees at the time of the tax credit request submittal; independent contractors or 1099 employees are not eligible for this program. An Employment Verification for each individual may be requested when requesting tax credit.

Eligible Training Providers

Eligible training can be conducted by either a qualified external training provider or a qualified internal trainer. The CDL program encourages employers to partner with the training provider that will most effectively meet their needs. Eligible training providers may include universities, community colleges, technical centers, and private training providers.

- External training providers must have an active status on the Ohio-Approved CDL course provider list (Ohio Department of Public Safety): <https://apps.dps.ohio.gov/DETS/public/schools>. Verification must be provided at time of application.
- For the purpose of this program, a Qualified internal trainer is defined as having a minimum of two years of CDL driving experience.

For more clarification on laws and rules for instruction, please review [The Ohio Revised Code Chapter 4508](#) and [The Ohio Administrative Code 4501-7](#)

When conducting credentialing programs with in-person elements, training providers must ensure they are in compliance with Ohio Department of Health and Centers for Disease Control and Prevention recommendations.

Credentials must meet the following requirements:

State Issued Commercial Driver's License:

- Class A--any combination of vehicles with a combined gross vehicle weight or combined gross vehicle weight rating of twenty-six thousand one pounds or more if the gross vehicle

weight or gross vehicle weight rating of the vehicle or vehicles being towed is in excess of ten thousand pounds.

- Class B--any single vehicle with a gross vehicle weight or gross vehicle weight rating of twenty-six thousand one pounds or more or any such vehicle towing a vehicle having a gross vehicle weight or gross vehicle weight rating that is not in excess of ten thousand pounds.

Endorsements and Post CDL Training Objectives:

- (N) Tank Endorsement- The “N” endorsement, sometimes called a tanker endorsement, permits Class A and B CDL holders to operate any vehicle with either a temporary or permanent tank attached to it.
- (H) Hazardous materials endorsement- Often referred to as a HazMat endorsement, this endorsement is needed by drivers who haul hazardous materials like gas, oil, and other kinds of potentially dangerous chemicals. This endorsement can be obtained by Class A, B or C CDL holders.
- (X) Tanker/HazMat Combination endorsement- This endorsement permits Class A and B CDL holders to haul HazMat freight via tanker truck. The “X” endorsement allows drivers to obtain both their tanker and HazMat endorsement all at once.
- (T) Doubles/Triples endorsement- The “T” endorsement is often referred to as the “doubles and triples endorsement” and allows drivers to haul more than one trailer at a time. This endorsement can only be obtained by Class A CDL holders.
- (P) Passenger transport endorsement- The “P” endorsement allows drivers to operate a vehicle that carries over a specified number of passengers. According to the Department of Motor Vehicles, This number of passengers may vary depending on which state you drive in.
- (S) School bus endorsement- This endorsement allows Class A, B and C CDL holders to drive a school bus. Drivers who are interested in obtaining an “S” endorsement must first obtain a “P” endorsement, which allows them to transport people.
- Additional training or re-training after a driving incident, additional protocol training, or process improvement training.
- Company specific, real-world training experience such as safety, cargo, and process and employer procedure training.

Short-term:

- Programs for Class A vehicles consist of at least 80 hours combining classroom, range, and road training.
- Programs for Class B vehicles consist of at least 40 hours combining classroom, range, and road training.
- Training must be completed within the program year to qualify as an approved expense.
- Additional training due to licensure failure will not be considered an allowable expense.

Training terms:

- Only the cost of an initial training program will be considered an eligible credential expense. Any training or reexaminations due to the failure to pass a training program will not be an eligible expense.
- Pre-training screening costs are eligible regardless of if the employee or potential employee enters a training program.
- A trainee who completes a CDL certificate training program is also eligible for post CDL training expenses.

Credentialing Timeline

To be eligible for tax credit, the entirety of the training must occur within the Grant Period set forth in the Grant Agreement.

Application Period

When the application period opens, companies can apply for eligibility at <https://development.ohio.gov/CDL>. Applications received after the application deadline will not be considered.

Application Criteria and Review

Applications will be reviewed on a first-come, first-served basis. Development will review the applications in the order they are received, issuing the tax credit allocation until all eligible applications are funded OR the tax credit allocation is fully utilized.

Information Required for Application**Applicants will be required to submit the following information:**

- Employer Information:
- Federal Tax ID
- Employer Name
- Supplier ID Number
- Ohio Charter Number
- Address(es) of location(s) where prospective trainees are employed.
- Employer's Industry
- Number of Full-Time Employees in Ohio
- Employer Website Link (optional)
- Employer Point of Contact and Contact Information
- Employer Representative and Contact Information

Credential Information:

- CDL Credential Selected (Class)

- Training Cost (if applicable)
- Certification Test Cost (if applicable)
- Total Actual Cost of Credential (Training and/or Certification Costs Combined)
- Name of Training Provider
- Type of Training Provider
- Verification of Driver Training Instructor License if trained by employer.
- Requested Reimbursement Amount from Credential

Trainee Information:

- Number of Prospective Employees Who Will Earn Each Credential
- Number of Incumbent Employees Who Will Earn Each Credential

Award Amounts

The credit shall equal one-half of the tax credit-eligible training expenses (\$50,000 maximum of eligible expenses for \$25,000 maximum tax credit certificate) actually incurred by the employer in, and certified for, during the eligible calendar year.

Servicing Fee

A servicing fee of \$400 will be charged at the time of application approval and is due within 30 days. Failure to pay the servicing fee may result in the rescission of the application approval and tax credit allocation.

Tax Credit Eligible Expenses

Employers may be eligible to receive tax credits for expenses for outlays covering tuition, internal instructor wages, screening costs (i.e., lab fees, pre-drug medical testing, background checks), physical examinations, endorsement fees, manuals, textbooks, and certification costs. Costs must be incurred directly by the employer, not the employee.

Only costs associated with the trainee will be considered. Expenses associated with normal business expenditures such as equipment repairs, building maintenance, etc. will not be considered.

Tax Credit Timeline

Employers submit a form from the preceding calendar year by January 21st identifying all employees, the training of which is the basis of that tax credit, whose employment with the employer was terminated during the preceding calendar year, the amount of the tax credit expense that is attributable to those employees, and any other information requested.

If reimbursement documentation is not submitted by assigned deadlines, the tax credit certificate will not be considered.

Tax Credit Certificate Issuance Process

To request a tax credit certificate, employers that have been awarded eligibility must submit the following information in the form and manner as required by Development.

Cost Documentation:

Generally, all eligible CDL training expenses require cost documentation acceptable to Development. Examples include but are not limited to invoices, paid receipts, payroll reports, etc.

- For external training: Proof of payment which may include either a cleared check, a credit card statement, or a bank statement. The document must identify the training provider/vendor, the amount paid, and the date paid and must clearly show that the payor is the CDL Awardee.
- For internal training: (i) timesheet or payroll report of trainer indicating hours spent training and (ii) certified training form (form prescribed by Development) signed by both the trainer and any trainee.

Employee Report:

- List of terminated employees enrolled into the CDL training program for the calendar year.
- List of employees who have completed their training.
- Trainee licensure(s), certification(s), or endorsement(s) obtained during the agreement period and as a result of the training provided.