2025 IT RC
Ohio Resident Credit Calculation
Use black ink only. Use whole dollars only.

Ohio Department of Taxation

Primary taxpayer's SSN

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25380102

This form is for individuals who were subjected to individual income tax by another state or the District of Columbia while a resident of Ohio. Full-year nonresidents are not entitled to this credit and should not use this form. Include a copy when filing your Ohio IT 1040.

List any income taxed and any taxes paid to each state and/or the District of Columbia. Do not include income earned or received in states without an income tax. Only income included in your Ohio adjusted gross income is eligible for this credit. **Important:** Do not list any income in Column A if you do not have tax paid in Column B. Do not list a tax paid in Column B if you do not have income taxed in Column A.

	(A) Income Taxed	(B) Tax Paid		(A) Income Taxed	(B) Tax Paid		(A) Income Taxed	(B) Tax Paid
AL			KS			NJ		
AR			KY			NM		
AZ			LA			NY		
CA			MA			OK		
CO			MD			OR		
CT			ME			PA		
DC			MI			RI		
DE			MN			SC		
GA			MO			UT		
HI			MS			VA		
IA			MT			VT		
ID			NC			WI		
IL			ND			WV		
IN			NE					

1. Sum of all Column A amounts ....1.

2. Sum of all Column B amounts ....2.

3. Ohio adjusted gross income (from Ohio IT 1040, line 3) ....3.

4. Divide line 1 by line 3. Carry to four digits without rounding. If greater than 1, enter 1 ....4.

5. Ohio Schedule of Credits, line 37 minus Ohio Schedule of Credits, line 38. If negative, enter zero ....5.

6. Multiply line 4 by line 5 ....6.

7. **Ohio Resident Credit.** Enter the lesser of line 2 or line 6. Enter here and on the Ohio Schedule of Credits, line 39 ....7.

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