



## **Ohio Political Contributions Tax Credit**

### **How does the tax credit work?**

Individuals in the state of Ohio are permitted to claim a tax credit on their state income tax return (Line 51) each year after contributing to one of the following political campaigns:

Governor, Lieutenant Governor, Secretary of State, Auditor of State, Treasurer of State, Attorney General, State Board of Education, Chief Justice of the Ohio Supreme Court, Justice of the Ohio Supreme Court, State Senate and/or State House of Representatives.

Ohioans filing an individual return can claim \$50.00 annually, while Ohioans filing a joint return can claim \$100.00 annually.

### **Do I qualify for the tax credit, and where do I file?**

All Ohio taxpayers qualify for the tax credit. In order to claim your credit simply complete line 51 on your Ohio Tax Return. Individual filers should claim \$50.00, while joint filers should claim \$100.00.

### **What if someone else prepares my tax return?**

If a tax professional prepares your taxes for you, simply instruct them to include your tax credit on Line 51 of your Ohio Tax Return. A receipt for your contribution can be requested from any political campaign.

### **If I donate to multiple candidates can I claim multiple credits?**

No. While individuals are encouraged to donate to multiple democratic campaigns, they can only claim one credit annually.

## **Ohio Revised Code 5747.29**

*A nonrefundable credit is allowed against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for contributions of money made to the campaign committee of candidates for any of the following public offices: governor, lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, member of the state board of education, chief justice of the supreme court, justice of the supreme court, or member of the general assembly.*

*The amount of the credit for a taxable year equals the lesser of the combined total contributions made during the taxable year by each taxpayer filing a return required to be filed under section 5747.08 of the Revised Code or the amount of fifty dollars, in the case of an individual return, or one hundred dollars, in the case of a joint return.*