

**As Introduced**

**136th General Assembly  
Regular Session  
2025-2026**

**S. B. No. 205**

**Senator Reynolds**

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To amend sections 5747.08 and 5747.98 and to enact  
section 5747.053 of the Revised Code to  
authorize a nonrefundable income tax credit for  
family caregiving expenses.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 5747.08 and 5747.98 be amended  
and section 5747.053 of the Revised Code be enacted to read as  
follows:

**Sec. 5747.053.** (A) As used in this section:

(1) "Activity of daily living" means any of the following:

(a) Ambulating, which is the extent of an individual's  
ability to move from one position to another and walk  
independently;

(b) Feeding, which is the ability of an individual to feed  
oneself;

(c) Dressing, which is the ability to select appropriate  
clothes and to put the clothes on without aid;

(d) Personal hygiene, which is the ability to bathe and  
groom oneself and maintain dental hygiene and nail and hair  
care;

<u>(e) Continence, which is the ability to control bladder</u>	20
<u>and bowel function;</u>	21
<u>(f) Toileting, which is the ability to get to and from the</u>	22
<u>toilet without aid, using it appropriately, and cleaning</u>	23
<u>oneself.</u>	24
<u>(2) "Eligible family member" means an individual that</u>	25
<u>meets all of the following requirements:</u>	26
<u>(a) The individual is at least fifty years of age on the</u>	27
<u>last day of the taxable year.</u>	28
<u>(b) The individual possesses documentation from a licensed</u>	29
<u>health care provider certifying that the individual requires</u>	30
<u>assistance with at least two activities of daily living.</u>	31
<u>(c) The individual is the spouse, parent, dependent, or</u>	32
<u>domestic partner of the family caregiver or is otherwise related</u>	33
<u>by blood or marriage to the caregiver.</u>	34
<u>(d) The individual lives in a private residential home and</u>	35
<u>not in an assisted living center, nursing facility, or</u>	36
<u>residential care home.</u>	37
<u>(3) "Family caregiver" means an individual, or individuals</u>	38
<u>in the case of a joint return, who is a resident of this state</u>	39
<u>and who meets all of the following requirements:</u>	40
<u>(a) The individual's or sum of the individuals' adjusted</u>	41
<u>gross income, exclusive of interest, dividends and</u>	42
<u>distributions, royalties, rent, and capital gains, is not less</u>	43
<u>than seven thousand five hundred dollars.</u>	44
<u>(b) The modified adjusted gross income is as follows:</u>	45
<u>(i) For spouses filing a joint return, not more than</u>	46

ninety-four thousand dollars; 47

(ii) For a spouse filing a separate return, not more than 48  
fifty-six thousand five hundred dollars; 49

(iii) For all other taxpayers, not more than sixty-nine 50  
thousand dollars. 51

(c) The individual incurs not less than one thousand 52  
dollars of eligible expenses to provide care for one or more 53  
eligible family members during the taxable year. 54

(4) "Eligible expenses" means any of the following out-of- 55  
pocket expenses that have not been reimbursed, credited, paid, 56  
or otherwise covered by another individual, organization, 57  
provider, or government entity and that are directly related to 58  
assisting the family caregiver to provide care to an eligible 59  
family member: 60

(a) Expenses incurred to improve or alter a family 61  
caregiver's or eligible family member's primary residence as 62  
necessary to allow the eligible family member to remain mobile, 63  
safe, and independent; 64

(b) Expenses incurred to improve or alter the family 65  
caregiver's or eligible family member's primary motor vehicle to 66  
improve accessibility or permit the eligible family member to be 67  
transported safely; 68

(c) The purchase or lease of equipment that is necessary 69  
to assist an eligible family member in performing one or more 70  
activities of daily living; 71

(d) Other expenses incurred to assist the family caregiver 72  
to provide care to an eligible family member, including expenses 73  
for respite care, adult day care, hiring a home care aide or 74

other direct care worker, transportation, legal and financial 75  
services, health care equipment, or assistive technology 76  
necessary for the care of the eligible family member. 77

"Eligible expenses" does not include general household 78  
maintenance expenses, such as expenses related to painting, 79  
plumbing, electrical repairs, or exterior maintenance. 80

(5) "Licensed health care professional" means any of the 81  
following: 82

(a) A physician authorized under Chapter 4731. of the 83  
Revised Code to practice medicine or osteopathic medicine; 84

(b) A registered nurse, advanced practice registered 85  
nurse, or licensed practical nurse licensed under Chapter 4723. 86  
of the Revised Code; 87

(c) A physician assistant licensed under Chapter 4730. of 88  
the Revised Code. 89

(B) A nonrefundable credit shall be allowed against a 90  
taxpayer's aggregate tax liability under section 5747.02 of the 91  
Revised Code for a family caregiver who incurs eligible expenses 92  
to provide care for an eligible family member. The amount of the 93  
credit shall equal thirty per cent of the eligible expenses 94  
incurred by the caregiver during the taxable year, provided that 95  
the credit allowed to a caregiver for any taxable year shall not 96  
exceed two thousand dollars. 97

The credit shall be claimed in the order required under 98  
section 5747.98 of the Revised Code. If the amount of the credit 99  
exceeds the aggregate amount of tax otherwise due under section 100  
5747.02 of the Revised Code after deducting any other credits 101  
that precede the credit allowed under this section in that 102  
order, the excess may be carried forward for the following 103

taxable years, but the amount claimed in each year shall be 104  
deducted from the amount that may be claimed in the following 105  
year. 106

(C) If two or more family caregivers incur eligible 107  
expenses to provide care for an eligible family member during a 108  
taxable year, both are eligible to claim the credit allowed 109  
under this section, provided that no two caregivers may claim 110  
the credit on the basis of the same eligible expenses. 111

(D) The tax commissioner shall adopt any rules necessary 112  
to administer this section. 113

**Sec. 5747.08.** An annual return with respect to the tax 114  
imposed by section 5747.02 of the Revised Code and each tax 115  
imposed under Chapter 5748. of the Revised Code shall be made by 116  
every taxpayer for any taxable year for which the taxpayer is 117  
liable for the tax imposed by that section or under that 118  
chapter, unless the total credits allowed under division (E) of 119  
section 5747.05 and divisions (F) and (G) of section 5747.055 of 120  
the Revised Code for the year are equal to or exceed the tax 121  
imposed by section 5747.02 of the Revised Code, in which case no 122  
return shall be required unless the taxpayer is liable for a tax 123  
imposed pursuant to Chapter 5748. of the Revised Code. 124

(A) If an individual is deceased, any return or notice 125  
required of that individual under this chapter shall be made and 126  
filed by that decedent's executor, administrator, or other 127  
person charged with the property of that decedent. 128

(B) If an individual is unable to make a return or notice 129  
required by this chapter, the return or notice required of that 130  
individual shall be made and filed by the individual's duly 131  
authorized agent, guardian, conservator, fiduciary, or other 132

person charged with the care of the person or property of that 133  
individual. 134

(C) Returns or notices required of an estate or a trust 135  
shall be made and filed by the fiduciary of the estate or trust. 136

(D) (1) (a) Except as otherwise provided in division (D) (1) 137  
(b) of this section, any pass-through entity may file a single 138  
return on behalf of one or more of the entity's investors other 139  
than an investor that is a person subject to the tax imposed 140  
under section 5733.06 of the Revised Code. The single return 141  
shall set forth the name, address, and social security number or 142  
other identifying number of each of those pass-through entity 143  
investors and shall indicate the distributive share of each of 144  
those pass-through entity investor's income taxable in this 145  
state in accordance with sections 5747.20 to 5747.231 of the 146  
Revised Code. Such pass-through entity investors for whom the 147  
pass-through entity elects to file a single return are not 148  
entitled to the exemption or credit provided for by sections 149  
5747.02 and 5747.022 of the Revised Code; shall calculate the 150  
tax before business credits at the highest rate of tax set forth 151  
in section 5747.02 of the Revised Code for the taxable year for 152  
which the return is filed; and are entitled to only their 153  
distributive share of the business credits as defined in 154  
division (D) (2) of this section. A single check drawn by the 155  
pass-through entity shall accompany the return in full payment 156  
of the tax due, as shown on the single return, for such 157  
investors, other than investors who are persons subject to the 158  
tax imposed under section 5733.06 of the Revised Code. 159

(b) (i) A pass-through entity shall not include in such a 160  
single return any investor that is a trust to the extent that 161  
any direct or indirect current, future, or contingent 162

beneficiary of the trust is a person subject to the tax imposed 163  
under section 5733.06 of the Revised Code. 164

(ii) A pass-through entity shall not include in such a 165  
single return any investor that is itself a pass-through entity 166  
to the extent that any direct or indirect investor in the second 167  
pass-through entity is a person subject to the tax imposed under 168  
section 5733.06 of the Revised Code. 169

(c) Except as provided by division (L) of this section, 170  
nothing in division (D) of this section precludes the tax 171  
commissioner from requiring such investors to file the return 172  
and make the payment of taxes and related interest, penalty, and 173  
interest penalty required by this section or section 5747.02, 174  
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 175  
of this section precludes such an investor from filing the 176  
annual return under this section, utilizing the refundable 177  
credit equal to the investor's proportionate share of the tax 178  
paid by the pass-through entity on behalf of the investor under 179  
division (I) of this section, and making the payment of taxes 180  
imposed under section 5747.02 of the Revised Code. Nothing in 181  
division (D) of this section shall be construed to provide to 182  
such an investor or pass-through entity any additional deduction 183  
or credit, other than the credit provided by division (I) of 184  
this section, solely on account of the entity's filing a return 185  
in accordance with this section. Such a pass-through entity also 186  
shall make the filing and payment of estimated taxes on behalf 187  
of the pass-through entity investors other than an investor that 188  
is a person subject to the tax imposed under section 5733.06 of 189  
the Revised Code. 190

(2) For the purposes of this section, "business credits" 191  
means the credits listed in section 5747.98 of the Revised Code 192

excluding the following credits:	193
(a) The retirement income credit under division (B) of section 5747.055 of the Revised Code;	194 195
(b) The senior citizen credit under division (F) of section 5747.055 of the Revised Code;	196 197
(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;	198 199
(d) The dependent care credit under section 5747.054 of the Revised Code;	200 201
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	202 203
(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	204 205
(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	206 207
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	208 209
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	210 211
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	212 213
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	214 215
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	216 217
(m) The earned income tax credit under section 5747.71 of	218



the Revised Code; 219

(n) The lead abatement credit under section 5747.26 of the 220  
Revised Code; 221

(o) The credit for education expenses under section 222  
5747.72 of the Revised Code; 223

(p) The credit for tuition paid to a nonchartered 224  
nonpublic school under section 5747.75 of the Revised Code; 225

(q) The credit for family caregivers under section 226  
5747.053 of the Revised Code. 227

(3) The election provided for under division (D) of this 228  
section applies only to the taxable year for which the election 229  
is made by the pass-through entity. Unless the tax commissioner 230  
provides otherwise, this election, once made, is binding and 231  
irrevocable for the taxable year for which the election is made. 232  
Nothing in this division shall be construed to provide for any 233  
deduction or credit that would not be allowable if a nonresident 234  
pass-through entity investor were to file an annual return. 235

(4) If a pass-through entity makes the election provided 236  
for under division (D) of this section, the pass-through entity 237  
shall be liable for any additional taxes, interest, interest 238  
penalty, or penalties imposed by this chapter if the tax 239  
commissioner finds that the single return does not reflect the 240  
correct tax due by the pass-through entity investors covered by 241  
that return. Nothing in this division shall be construed to 242  
limit or alter the liability, if any, imposed on pass-through 243  
entity investors for unpaid or underpaid taxes, interest, 244  
interest penalty, or penalties as a result of the pass-through 245  
entity's making the election provided for under division (D) of 246  
this section. For the purposes of division (D) of this section, 247

"correct tax due" means the tax that would have been paid by the 248  
pass-through entity had the single return been filed in a manner 249  
reflecting the commissioner's findings. Nothing in division (D) 250  
of this section shall be construed to make or hold a pass- 251  
through entity liable for tax attributable to a pass-through 252  
entity investor's income from a source other than the pass- 253  
through entity electing to file the single return. 254

(E) If a husband and wife file a joint federal income tax 255  
return for a taxable year, they shall file a joint return under 256  
this section for that taxable year, and their liabilities are 257  
joint and several, but, if the federal income tax liability of 258  
either spouse is determined on a separate federal income tax 259  
return, they shall file separate returns under this section. 260

If either spouse is not required to file a federal income 261  
tax return and either or both are required to file a return 262  
pursuant to this chapter, they may elect to file separate or 263  
joint returns, and, pursuant to that election, their liabilities 264  
are separate or joint and several. If a husband and wife file 265  
separate returns pursuant to this chapter, each must claim the 266  
taxpayer's own exemption, but not both, as authorized under 267  
section 5747.02 of the Revised Code on the taxpayer's own 268  
return. 269

(F) Each return or notice required to be filed under this 270  
section shall contain the signature of the taxpayer or the 271  
taxpayer's duly authorized agent and of the person who prepared 272  
the return for the taxpayer, and shall include the taxpayer's 273  
social security number. Each return shall be verified by a 274  
declaration under the penalties of perjury. The tax commissioner 275  
shall prescribe the form that the signature and declaration 276  
shall take. 277

(G) Each return or notice required to be filed under this 278  
section shall be made and filed as required by section 5747.04 279  
of the Revised Code, on or before the fifteenth day of April of 280  
each year, on forms that the tax commissioner shall prescribe, 281  
together with remittance made payable to the treasurer of state 282  
in the combined amount of the state and all school district 283  
income taxes shown to be due on the form. 284

Upon good cause shown, the commissioner may extend the 285  
period for filing any notice or return required to be filed 286  
under this section and may adopt rules relating to extensions. 287  
If the extension results in an extension of time for the payment 288  
of any state or school district income tax liability with 289  
respect to which the return is filed, the taxpayer shall pay at 290  
the time the tax liability is paid an amount of interest 291  
computed at the rate per annum prescribed by section 5703.47 of 292  
the Revised Code on that liability from the time that payment is 293  
due without extension to the time of actual payment. Except as 294  
provided in section 5747.132 of the Revised Code, in addition to 295  
all other interest charges and penalties, all taxes imposed 296  
under this chapter or Chapter 5748. of the Revised Code and 297  
remaining unpaid after they become due, except combined amounts 298  
due of one dollar or less, bear interest at the rate per annum 299  
prescribed by section 5703.47 of the Revised Code until paid or 300  
until the day an assessment is issued under section 5747.13 of 301  
the Revised Code, whichever occurs first. 302

If the commissioner considers it necessary in order to 303  
ensure the payment of the tax imposed by section 5747.02 of the 304  
Revised Code or any tax imposed under Chapter 5748. of the 305  
Revised Code, the commissioner may require returns and payments 306  
to be made otherwise than as provided in this section. 307

To the extent that any provision in this division 308  
conflicts with any provision in section 5747.026 of the Revised 309  
Code, the provision in that section prevails. 310

(H) The amounts withheld pursuant to section 5747.06, 311  
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 312  
Revised Code shall be allowed to the ultimate recipient of the 313  
income as credits against payment of the appropriate taxes 314  
imposed on the ultimate recipient by section 5747.02 and under 315  
Chapter 5748. of the Revised Code. As used in this division, 316  
"ultimate recipient" means the person who is required to report 317  
income from which amounts are withheld pursuant to section 318  
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 319  
the Revised Code on the annual return required to be filed under 320  
this section. 321

(I) If a pass-through entity elects to file a single 322  
return under division (D) of this section and if any investor is 323  
required to file the annual return and make the payment of taxes 324  
required by this chapter on account of the investor's other 325  
income that is not included in a single return filed by a pass- 326  
through entity or any other investor elects to file the annual 327  
return, the investor is entitled to a refundable credit equal to 328  
the investor's proportionate share of the tax paid by the pass- 329  
through entity on behalf of the investor. The investor shall 330  
claim the credit for the investor's taxable year in which or 331  
with which ends the taxable year of the pass-through entity. 332  
Nothing in this chapter shall be construed to allow any credit 333  
provided in this chapter to be claimed more than once. For the 334  
purpose of computing any interest, penalty, or interest penalty, 335  
the investor shall be deemed to have paid the refundable credit 336  
provided by this division on the day that the pass-through 337  
entity paid the estimated tax or the tax giving rise to the 338

credit. 339

(J) The tax commissioner shall ensure that each return 340  
required to be filed under this section includes a box that the 341  
taxpayer may check to authorize a paid tax preparer who prepared 342  
the return to communicate with the department of taxation about 343  
matters pertaining to the return. The return or instructions 344  
accompanying the return shall indicate that by checking the box 345  
the taxpayer authorizes the department of taxation to contact 346  
the preparer concerning questions that arise during the 347  
processing of the return and authorizes the preparer only to 348  
provide the department with information that is missing from the 349  
return, to contact the department for information about the 350  
processing of the return or the status of the taxpayer's refund 351  
or payments, and to respond to notices about mathematical 352  
errors, offsets, or return preparation that the taxpayer has 353  
received from the department and has shown to the preparer. 354

(K) The tax commissioner shall permit individual taxpayers 355  
to instruct the department of taxation to cause any refund of 356  
overpaid taxes to be deposited directly into a checking account, 357  
savings account, or an individual retirement account or 358  
individual retirement annuity, or preexisting college savings 359  
plan or program account offered by the Ohio tuition trust 360  
authority under Chapter 3334. of the Revised Code, as designated 361  
by the taxpayer, when the taxpayer files the annual return 362  
required by this section electronically. 363

(L) If, for the taxable year, a nonresident or trust that 364  
is the owner of an electing pass-through entity, as defined in 365  
section 5747.38 of the Revised Code, does not have Ohio adjusted 366  
gross income or, in the case of a trust, modified Ohio taxable 367  
income other than from one or more electing pass-through 368

entities, the nonresident or trust shall not be required to file 369  
an annual return under this section. Nothing in this division 370  
precludes such an owner from filing the annual return under this 371  
section, utilizing the refundable credit under section 5747.39 372  
of the Revised Code equal to the owner's proportionate share of 373  
the tax levied under section 5747.38 of the Revised Code and 374  
paid by the electing pass-through entity, and making the payment 375  
of taxes imposed under section 5747.02 of the Revised Code. 376

(M) The tax commissioner may adopt rules to administer 377  
this section. 378

**Sec. 5747.98.** (A) To provide a uniform procedure for 379  
calculating a taxpayer's aggregate tax liability under section 380  
5747.02 of the Revised Code, a taxpayer shall claim any credits 381  
to which the taxpayer is entitled in the following order: 382

Either the retirement income credit under division (B) of 383  
section 5747.055 of the Revised Code or the lump sum retirement 384  
income credits under divisions (C), (D), and (E) of that 385  
section; 386

Either the senior citizen credit under division (F) of 387  
section 5747.055 of the Revised Code or the lump sum 388  
distribution credit under division (G) of that section; 389

The dependent care credit under section 5747.054 of the 390  
Revised Code; 391

The credit for displaced workers who pay for job training 392  
under section 5747.27 of the Revised Code; 393

The campaign contribution credit under section 5747.29 of 394  
the Revised Code; 395

The twenty-dollar personal exemption credit under section 396

5747.022 of the Revised Code;	397
The joint filing credit under division (G) of section	398
5747.05 of the Revised Code;	399
The earned income credit under section 5747.71 of the	400
Revised Code;	401
The nonrefundable credit for education expenses under	402
section 5747.72 of the Revised Code;	403
The nonrefundable credit for donations to scholarship	404
granting organizations under section 5747.73 of the Revised	405
Code;	406
The nonrefundable credit for tuition paid to a	407
nonchartered nonpublic school under section 5747.75 of the	408
Revised Code;	409
The nonrefundable vocational job credit under section	410
5747.057 of the Revised Code;	411
The nonrefundable job retention credit under division (B)	412
of section 5747.058 of the Revised Code;	413
The enterprise zone credit under section 5709.66 of the	414
Revised Code;	415
The credit for beginning farmers who participate in a	416
financial management program under division (B) of section	417
5747.77 of the Revised Code;	418
The credit for commercial vehicle operator training	419
expenses under section 5747.82 of the Revised Code;	420
The nonrefundable welcome home Ohio (WHO) program credit	421
under section 122.633 of the Revised Code;	422
The credit for selling or renting agricultural assets to	423

beginning farmers under division (A) of section 5747.77 of the Revised Code;	424 425
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	426 427
The small business investment credit under section 5747.81 of the Revised Code;	428 429
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	430 431
The opportunity zone investment credit under section 5747.86 of the Revised Code;	432 433
The enterprise zone credits under section 5709.65 of the Revised Code;	434 435
The research and development credit under section 5747.331 of the Revised Code;	436 437
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	438 439
The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;	440 441
The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;	442 443
<u>The nonrefundable credit for family caregivers under section 5747.053 of the Revised Code;</u>	444 445
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	446 447
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	448 449



The refundable motion picture and Broadway theatrical  
production credit under section 5747.66 of the Revised Code; 450 451

The refundable credit for film and theater capital  
improvement projects under section 5747.67 of the Revised Code; 452 453

The refundable jobs creation credit or job retention  
credit under division (A) of section 5747.058 of the Revised  
Code; 454 455 456

The refundable credit for taxes paid by a qualifying  
entity granted under section 5747.059 of the Revised Code; 457 458

The refundable credits for taxes paid by a qualifying  
pass-through entity granted under division (I) of section  
5747.08 of the Revised Code; 459 460 461

The refundable credit under section 5747.80 of the Revised  
Code for losses on loans made to the Ohio venture capital  
program under sections 150.01 to 150.10 of the Revised Code; 462 463 464

The refundable credit for rehabilitating a historic  
building under section 5747.76 of the Revised Code; 465 466

The refundable credit under section 5747.39 of the Revised  
Code for taxes levied under section 5747.38 of the Revised Code  
paid by an electing pass-through entity. 467 468 469

(B) For any credit, except the refundable credits 470  
enumerated in this section and the credit granted under division 471  
(H) of section 5747.08 of the Revised Code, the amount of the 472  
credit for a taxable year shall not exceed the taxpayer's 473  
aggregate amount of tax due under section 5747.02 of the Revised 474  
Code, after allowing for any other credit that precedes it in 475  
the order required under this section. Any excess amount of a 476  
particular credit may be carried forward if authorized under the 477

section creating that credit. Nothing in this chapter shall be 478  
construed to allow a taxpayer to claim, directly or indirectly, 479  
a credit more than once for a taxable year. 480

**Section 2.** That existing sections 5747.08 and 5747.98 of 481  
the Revised Code are hereby repealed. 482

**Section 3.** The enactment by this act of section 5747.053 483  
of the Revised Code applies to taxable years ending on or after 484  
the effective date of this section. 485