

# Tax Credit Application Webinar



Cadie Allen · December 7, 2022

# **Tax Credit Certificate for Work-Based Learning Experiences**

**Passed in Senate Bill 166, ORC 5747.057**

**Opportunity to expand WBL experiences**

**Credit is allowed against a taxpayer's aggregate tax liability**

# What Businesses are Eligible?

- Must be a taxpayer or pass-through entity (ex. LLC)
- Must employ an eligible student employee in fulfillment of a work-based learning (WBL) experience associated with an approved CTE pathway in which the student employee is enrolled
- Does not need to be a new WBL experience

# Important Definitions

- **Eligible Employee:** an employee who is nineteen years of age or younger and enrolled in an approved career-technical education (CTE) pathway.
- To be considered **enrolled in a CTE pathway**, a student must be enrolled in at least one CTE course within the approved pathway. Students enrolled in CBI and FCS Programs are eligible.
- **Eligible compensation:** compensation paid on and after the effective date of March 23, 2022, from which the employer is required to deduct and withhold income tax.

# Tax Credit and Funding Limits

May receive the lesser of \$5,000 per eligible employee or 15% of wages paid to an eligible employee

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Tax Credit Certificate is submitted with employer's Ohio income tax return and provides a credit against aggregate tax liability

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Total amount of funding is not to exceed \$5 million within state fiscal biennium (2-year period; March 23, 2022-June 30, 2023)

# Application Process

Meet with CTE Partner to outline goals, POC and review application



School gives ODDEX form to student to give to business



Employer creates an OHID account and SAFE account



Employer completes Tax Credit Certificate Application (Upload ODDEX and WBL docs)



ODE Reviews Application  
If approved, certificate is available to download within 60 days



Employer submits certificate with income tax return

# Student Information

- Schools will be able to provide a form with necessary student information to businesses using ODDEX
- Each document is assigned a unique 10-digit Document ID
  - Used to identify the documentation along with student name
  - No SSIDs included
  - Unique document ID is sent to ODE
- Program of concentration/pathways list
  - Only those CTE-26 approved
- Includes FERPA information and Parent/Guardian Signature

# Accessing Document

Records ▾ CCP ▾ Tuition ▾ SSID


- Single Student
- Bulk Export
- Work Based Learning Tax Credit Documentation
- Work Based Learning Documentation Review

Ohio Department of Education | Ohio District Data Exchange (ODDEX) Work Based Learning

Home SOES ▾ SCR ▾ SCM ▾ Records ▾ CCP ▾ Tuition ▾ SSID 🔍 Setup ▾ ODDEX Help Log Out

Augusta-Richmond County Web ▾

### Select Student for Work Based Learning

Use this page to select the student who needs a work-based learning certificate for a business to claim a tax benefit. For additional information on this program and the process for a business to request the tax benefit, please visit this ODE web page:  
<https://education.ohio.gov/Topics/Career-Tech/Program-Enhancements/Tax-Credit-Certificate-Program-for-Work-Based-Lear> 

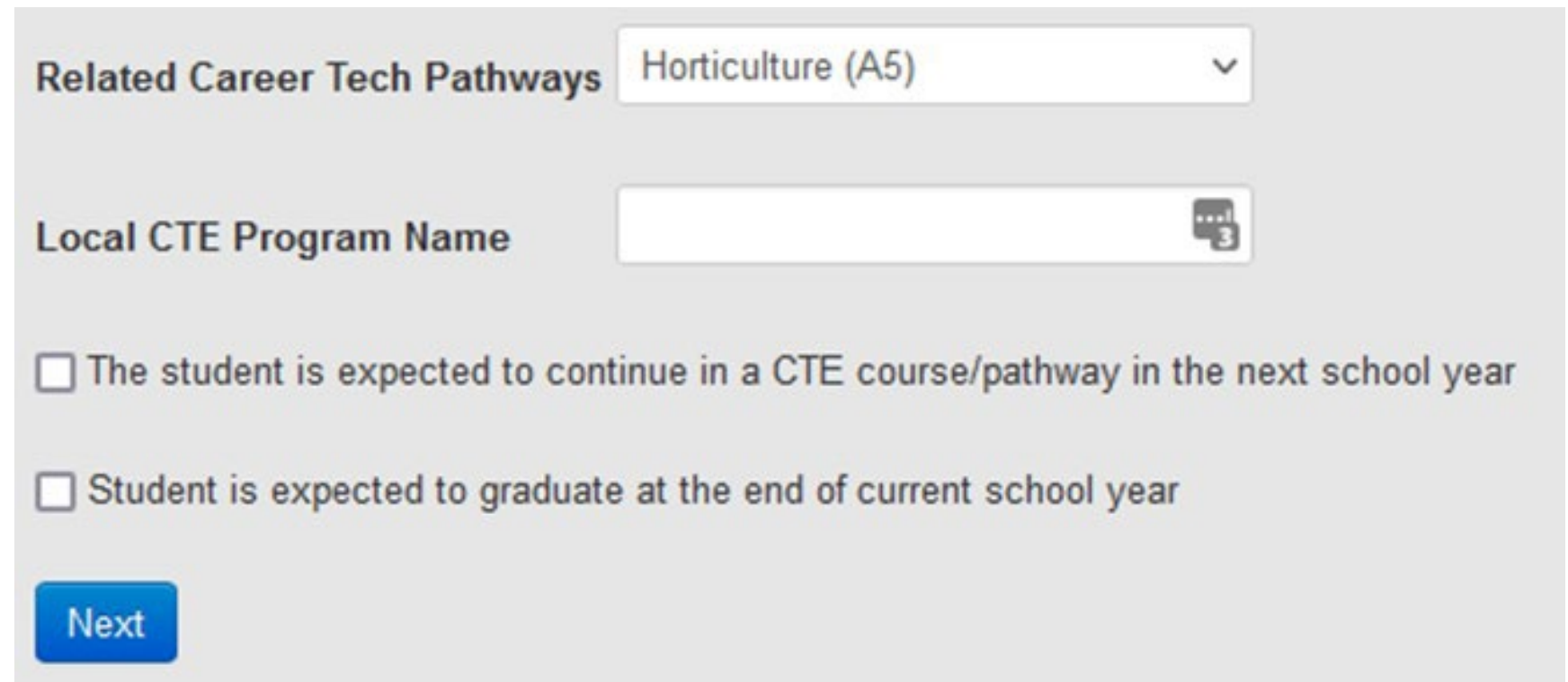
Last Name  First Name  SSID  Find Clear Help

SSID	Last Name	First Name	Birth Date
WEL000001	Student 1	Vocational	12/22/2005



# Creating Document

- All courses listed
- User Interface Input
  - Select Pathway
  - Enter Local Program Name
  - Expected to continue?
  - Expected to graduate?
- Generate PDF



The screenshot shows a web form with the following elements:

- A dropdown menu labeled "Related Career Tech Pathways" with "Horticulture (A5)" selected.
- A text input field labeled "Local CTE Program Name" with a small icon of three dots and the number 3 to its right.
- Two checkboxes:
  - The student is expected to continue in a CTE course/pathway in the next school year
  - Student is expected to graduate at the end of current school year
- A blue button labeled "Next".

 Generate WBL Documentation

When you generate WBL documentation a PDF will be created for this student.

# Example ODDEX Form

## Work Based Learning (WBL) Documentation

Name: Student 6, Vocational  
Birth Date: 12/22/2006  
District: Augusta-Richmond County Weber Local (896568)  
Document ID: 4457214268

For additional information on this program and the process for a business to request the tax benefit, please visit this ODE web page:

<https://education.ohio.gov/Topics/Career-Tech/Program-Enhancements/Tax-Credit-Certificate-Program-for-Work-Based-Lear>



Year / Status	Subject	Course Start Date	Course End Date	Reported By
2022-2023 / Completed	010105: Technology Education	08/15/2022	12/31/2022	896568 / 969578

Career Tech Pathway: Horticulture  
Local CTE Program Name: Some program name

The student is expected to continue in a CTE course/pathway in the next school year: No

Student is expected to graduate at the end of current school year: Yes

If the student is not yet 18 and has not been emancipated from their parent/guardian, then the parent/guardian must sign below to authorize release of this documentation to the student's Work Based Learning employer.

Parent/Guardian Signature:

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PLEASE SELECT THE OPTION THAT BEST APPLIES TO YOU:

**A teacher, superintendent, parent, or other customer of the Department of Education:**

The SAFE portal has now been integrated with OH|ID. In order to access your existing SAFE applications, please click the button below to access the new OH|ID platform.

**Important: Your SAFE credentials will not work in the OH|ID platform.**

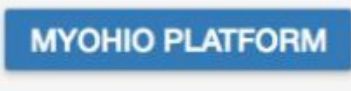
Please create a new OH|ID account if you do not already have one.



**Need Help?** Visit the [Department of Education OH|ID Portal Help webpage](#) for information on how to access and navigate the OH|ID portal.

**An employee of the Department of Education:**

The SAFE portal has now been integrated with myOhio. In order to access your existing SAFE applications, please click the button below to access the new myOhio platform.



Log into OH|ID account and click on the "Department of Education Application Request" link.



Department of Education Application Request

Request access to Education applications

[Go To Site](#)



Department of Education Application Request

Department of Education

This application is for citizens to request access to Department of Education applications including Adult Learner, Scholarship, Compliance, College Credit Plus, CCIP, Early Childhood, Nonpublic Charter, and OEDS. The request will be reviewed by Department staff.



# OHID and SAFE Account



SIGN UP FOR A SAFE ACCOUNT OR CHECK YOUR ACCOUNT STATUS

Reason for SAFE Signup


*(multiple reasons can be selected)*

- I am applying for an initial (or renewing a previously issued) Ohio Department of Education license or permit
- I am a parent, signing up for College Credit Plus program
- I am an adult student applying for the Adult Diploma or Adult 22+ Programs
- I am a parent signing up to access a scholarship application.
- Other reasons such as Scholarship Provider
- I am a parent signing up to submit income documents for scholarship and/or ACE
- I am signing up to apply for a Tax Credit for the Work Based Learning Experience

# Applications


## My Apps

Click the star to pin your favorite apps to the top of the page.




**Department of Education  
Application Request**  
Request access to Education  
applications

Details [Open App](#)




**Department of Education  
Profile Setup**  
Create a profile with the  
Department

Details [Open App](#)




**Educator Licensure and  
Records (CORE)**  
Apply, renew, and maintain  
licenses

Details [Open App](#)




**Ohio Education Directory  
System (OEDS)**  
Directory of schools and districts

Details [Open App](#)



**Training and Registration**  
Register for training or an event

Details [Open App](#)



**Data Collection**  
Waivers and Appeals Forms

Details [Open App](#)

# Prior to beginning the application....

Have the following

- WBL Tax Credit Documentation
- Work-Based Learning Agreement
- Amount of Student Compensation

Application Window: December 30, 2022 - February 1, 2023

# Accessing the Application

**SIGN IN WITH YOUR SAFE ACCOUNT**

Check if you are an ODE employee.

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USER NAME


PASSWORD

**SIGN IN** [FORGOT USER NAME OR PASSWORD?](#)

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Don't have a SAFE account? **SIGN UP**  
[Safe Sign up help](#)

Started sign up process? **CHECK SIGN UP STATUS**



**Data Collection**

Waivers and Appeals Forms

[Details](#) [Open App](#)

# Dashboard

## Monitoring Dashboard



### Select A Program

You are associated to multiple organizations.  
Please select an organization.



#### Organization

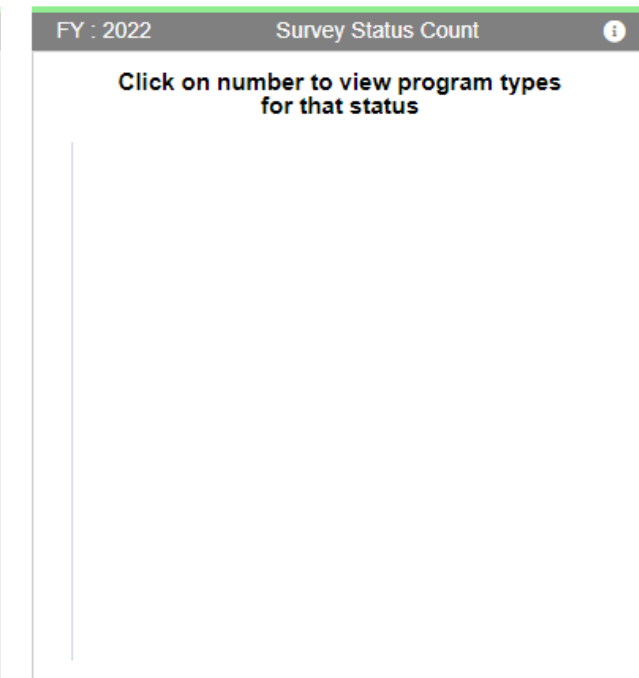
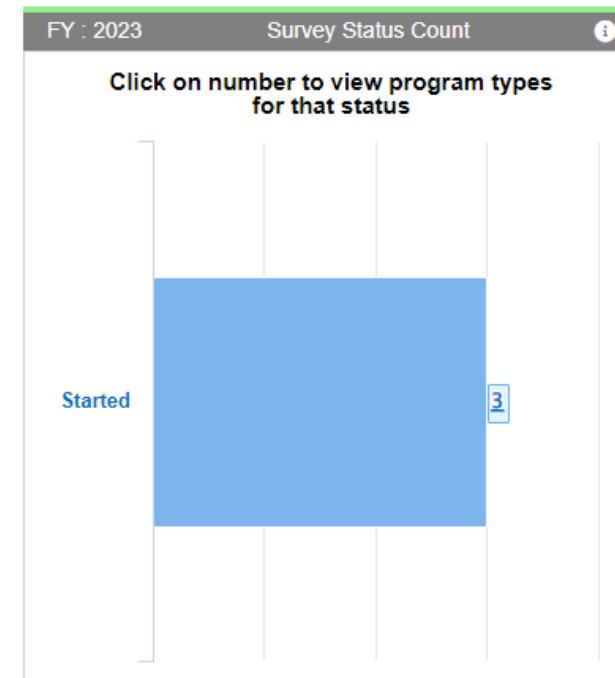
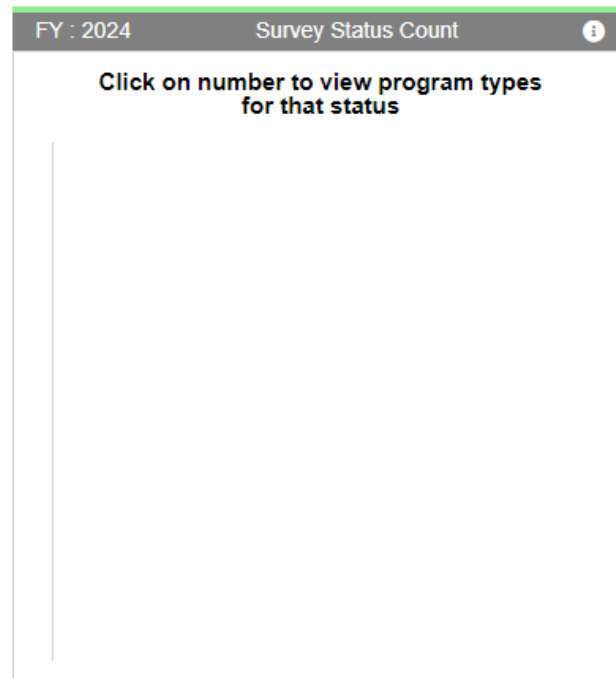
020360 - Test Tax Credit Company



#### District IRN

#### Program Associated To

Tax Credit for Work Based Learning Experience



# Survey Search

Module: **Monitoring** Program Selected: **Tax Credit for Work Based Learning Experience**

Basic Search

Export Results

Program Period

Tax Credit for Work Based Learning Experience Year - 2022

District IRN/Name

020360 - Test Tax Credit Company

Sponsoring Organization IRN/Name

Overall Completion Status

Any

Surveys

Any

Survey Completion Status

Any

Consultants

Results Count

20

Sort Order

IRN

Q Search

Reset

## Search Results

Returned 1 Results

Filter:

Organization	Program Period	Number Of Surveys	Overall Completion Status	Sponsor	Consultants	District
020360 - Test Tax Credit Company	Tax Credit for Work Based Learning Experience Year - 2022	2	Started			

Export Search Results

Previous 20 Results

Go to page 1

of 1

Next 0 Results



# Employer Survey

Module: **Monitoring** Program Selected: **Tax Credit for Work Based Learning Experience**

Prev

1 of 1 020360 - Test Tax Credit Company Period: Tax Credit for Work Based Learning Experience Year - 2022

Next

Overview Questions

## Survey List

Survey Plan(s)	Started Date	Last Updated	Completion Status	
2022 Tax Credit for Work Based Learning Experience Employer Survey				<a href="#">Start Survey</a>
2022 Tax Credit for Work Based Learning Experience Student Survey				

## Sections

Hide Sections

\* Required ® Recommended

EPR

\* Employer

Certificate

## Questions



2022 Tax Credit for Work Based Learning Experience Employer Survey

Prev Section

Employer

EPR

Next Section

Questions

\* Required ® Recommended

1 |  \* 2 |  \* 3 |

# Employer Details

Group Name | **Employer Details**

Question 1

Employer Information

Employer Name   Address Line1   Address Line 2   City   State   ZIP

Please enter the employer FEIN or SSN without dashes

0 Documents   0 Comments   0 Communication

\* Question 2

Employer Contact

First Name   Last Name   Phone   Email

0 Documents   0 Comments   0 Communication

# Owner Details


\* Question 3

Owner Details

Owner Name	Owner SSN	Percentage of Ownership	Action
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

 Percentage of Ownership must equal 100%

# Certification Statement

I certify that to the best of my knowledge the information provided in this application is complete and accurate and that the employer and employee are eligible for the Tax Credit Certificate for Work-Based Learning Experiences in adherence with **Ohio Revised Code 5747.057**.

Yes

# Submit











Scroll back to the top of the page to submit.


**Survey List**



Survey Plan(s)	Started Date	Last Updated	Completion Status
 <a href="#">2022 Tax Credit for Work Based Learning Experience Employer Survey</a>	12/02/2022	12/06/2022	<input type="text" value="In Progress"/>  
<a href="#">2022 Tax Credit for Work Based Learning Experience Student Survey</a>			

# Student Survey


## Survey List

Survey Plan(s)	Started Date	Last Updated	Completion Status	2022 Tax Credit for Work Based Learning Experience Student Survey			
 2022 Tax Credit for Work Based Learning Experience Employer Survey	12/02/2022	12/06/2022	In Progres  	 8618597203	12/05/2022	12/05/2022	Started  
 2022 Tax Credit for Work Based Learning Experience Student Survey				 8618951963	12/05/2022	12/05/2022	Started  



 Go to page  of 1 

### Add Tax Student

  Enter document id.

Document ID is on WBL Tax Credit Documentation form.

# Tax Credit Student Details

Group Name | Tax Credit Student Details

\* Question 1




Document Information

Document ID.

8618597203

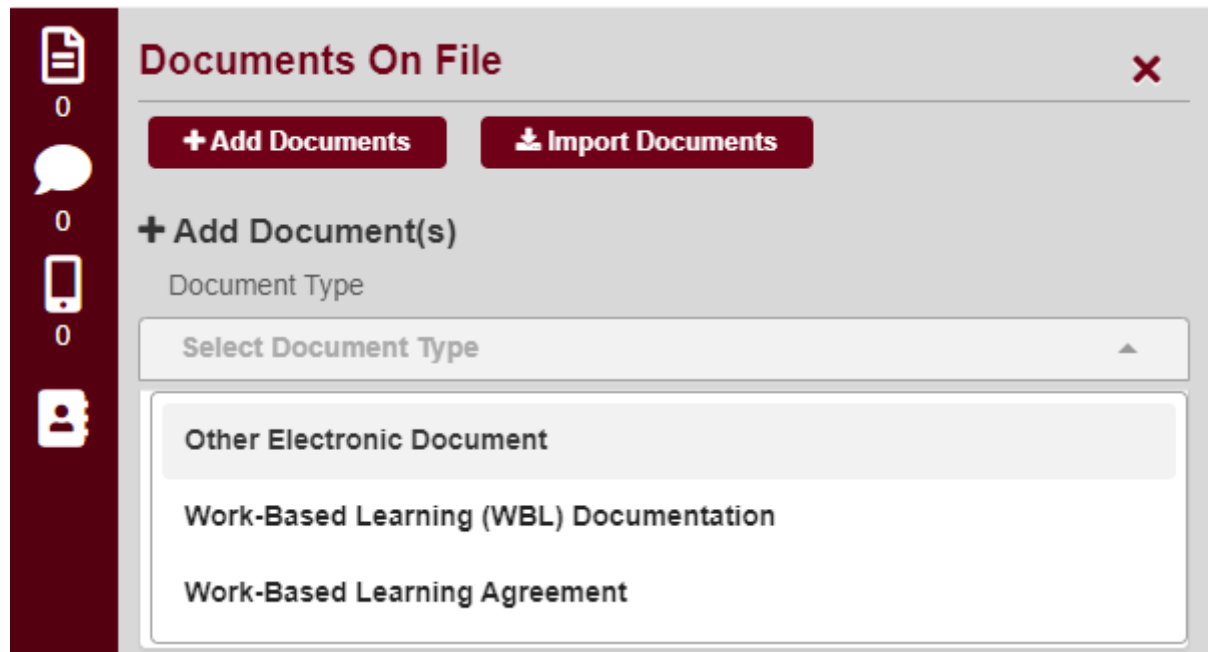
"I have attached a copy of the Work-Based Learning (WBL) Documentation and a copy of the Work-Based Learning Agreement." User must select "Yes" to complete the question. Document icon present at the bottom of this question for user to upload both documents.

Yes

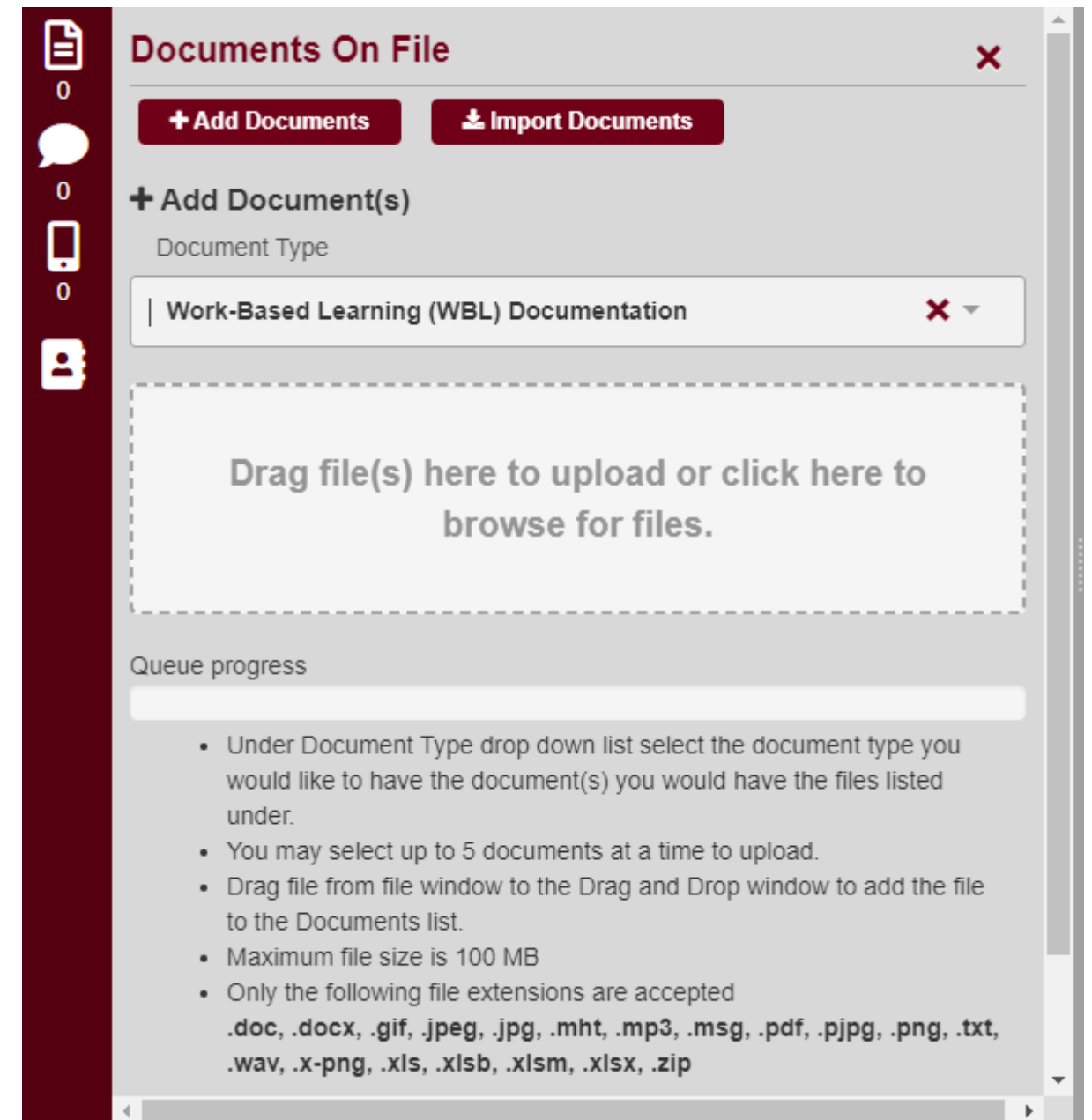
 0 Documents  0 Comments  0 Communication



# Uploading Documents



Must have both WBL Documentation and WBL Agreement uploaded to submit.





# Student Demographic Information

\* Question 2

## Student Demographic Information

Student First Name

Student Last Name


Student Date Of Birth

mm/dd/yyyy

Please enter the last 4 digits of Student's SSN

Graduation Date

mm/dd/yyyy

 0 Documents

 0 Comments

 0 Communication

Graduation date will prepopulate.

# Program Data

\* Question 3

## Program Data

CTE Program Name.  
See Work-Based Learning (WBL) Documentation

## Type Of Employment

Registered Pre-Apprenticeship  Registered Apprenticeship  Other (e.g., Paid Internship)

Work Start Date

mm/dd/yyyy

Work End Date

mm/dd/yyyy

Total Compensation Paid

\$

Work Start Date can NOT be before 03/23/2022 (effective date of SB166).  
Work End Date can NOT be after 12/31/2022.  
Total Compensation Paid must be compensation paid between 03/23/2022 – 12/31/2022.

# Certification Statement


Question 4

Student Tax Credit

Tax Credit Allowed

I certify that to the best of my knowledge the information provided in this application is complete and accurate and that the employer and employee are eligible for the Tax Credit Certificate for Work-Based Learning Experiences in adherence with [Ohio Revised Code 5747.057](#).




Yes

 0 Documents

 0 Comments

 0 Communication

# Submit

2022 Tax Credit for Work Based Learning Experience Student Survey				
	Document ID	Started Date	End Update	Completion Status
⋮	8618597203	12/05/2022	12/05/2022	In Progress  
⋮	8618951963	12/05/2022	12/05/2022	<ul style="list-style-type: none"><li>In Progress</li><li><b>Submitted</b></li><li>Cancel Request</li></ul> 

[Add Tax Student](#)

[⏪ Previous 5 Results](#)    Go to page  of 1    [Next 0 Results ⏩](#)

# Application Review

- 60-day review period
- Monitor emails for requests of additional information

# Download Certificate

**Sections** Hide Sections

\* Required @ Recommended EPR

- \* Employer
- Certificate**

**Questions** i

2022 Tax Credit for Work Based Learning Experience Employer Survey

**Prev Section** Certificate **Next Section** EPR

Questions \* Required @ Recommended

1 | 0

Group Name | Certificate Details

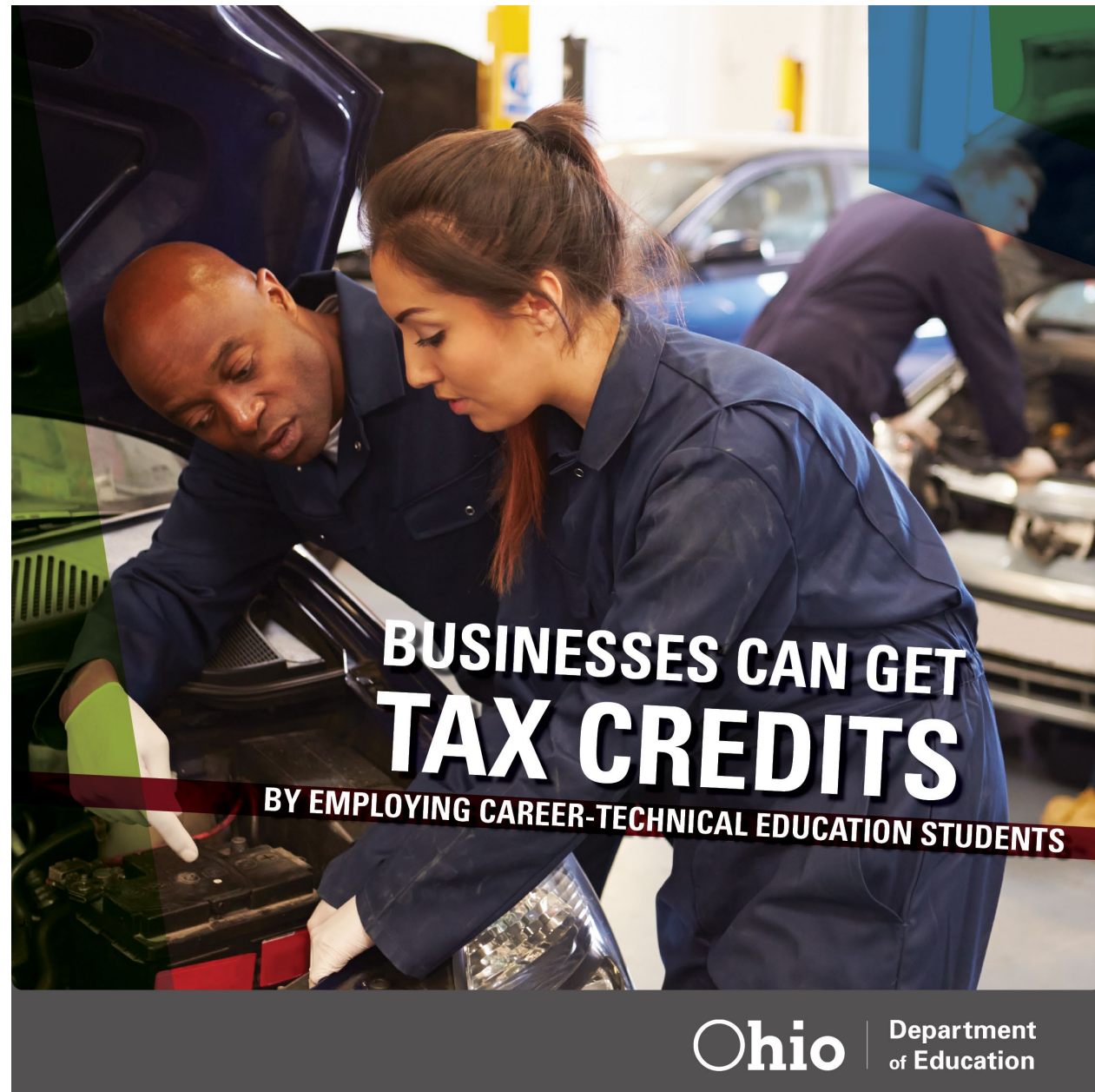
Question 1

Certificate Details

Certificate Number   Certificate Approval Date   Total tax credited

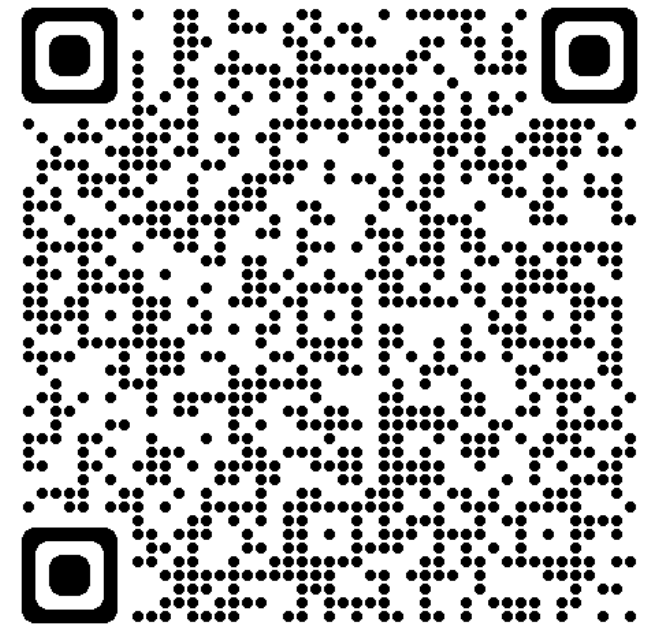
0 Documents 0 Comments 0 Communication

# Social Media Campaign



**For more information, visit  
the Department website.**

**[Tax Credit Certificate Program for Work-Based Learning  
Experiences | Ohio Department of Education](#)**



## **Contact**

Cadie Allen

[Catherine.Allen@education.ohio.gov](mailto:Catherine.Allen@education.ohio.gov)

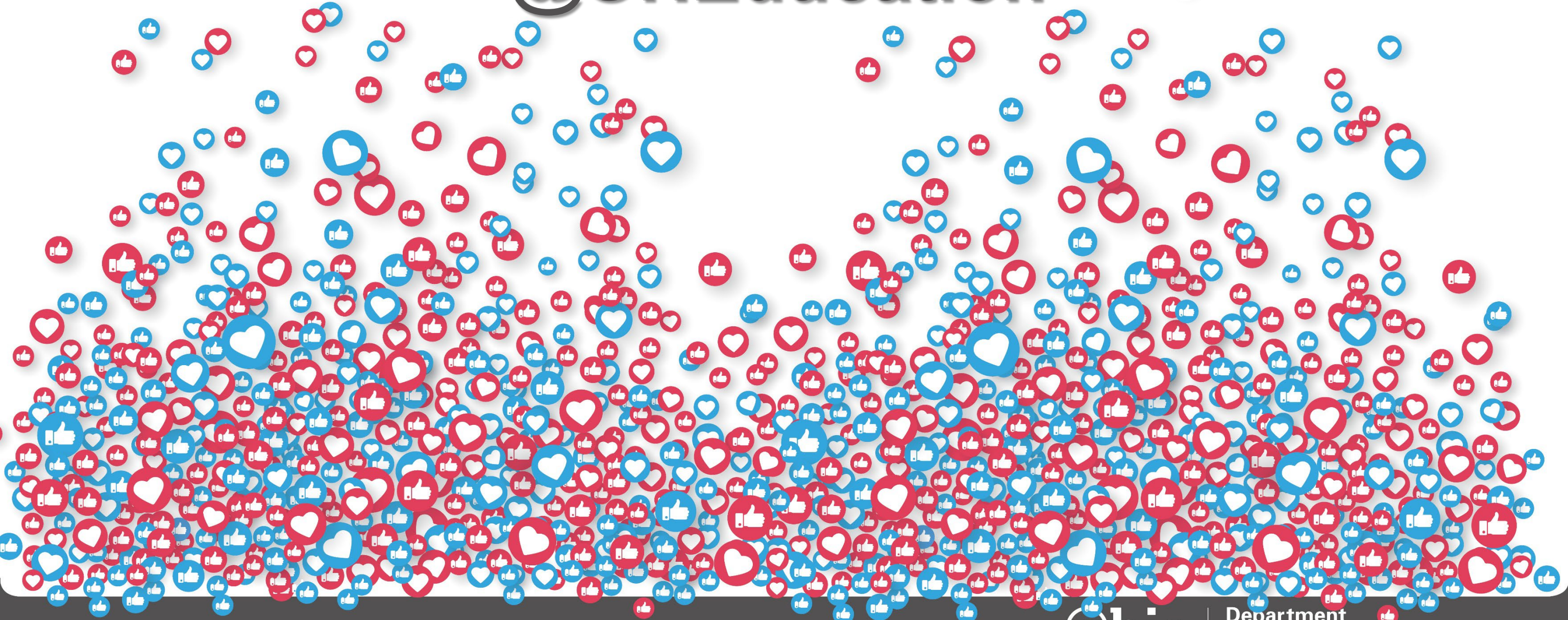
(614)466-0057



# Questions?

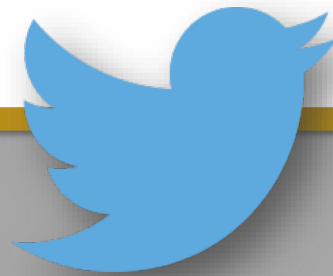


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**#MyOhioClassroom**



**Celebrate educators!**

**#OhioLovesTeachers**