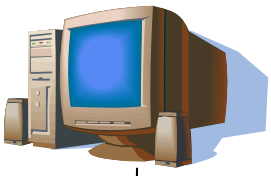
Investor A

Applies online for approval of investment in 2011



Receives approval for InvestOhio Credit

Investor A

Investor A Invests $10,000 in ABC Co.

ABC Co.

Spends the $10,000 on 1 of the 4 following items & holds it for more than 2 years

- Tangible personal property or real property used in business in Ohio
- Motor vehicles purchased, registered, and used primarily for business purposes in this state
- Intangible personal property used in business primarily in Ohio
- Compensation for newly-hired or retained employees (excluding increased compensation for owners, officers, or managers) for whom the enterprise is required to withhold Ohio income tax

ABC Co. gets certified they properly spent the investment

Investor A

Files 2013 Ohio Income Tax Return & Receives 10% InvestOhio Credit

Tax	$1,500
Less Invest Ohio Credit	($1,000)
Tax Due	$500

McLAIN, HILL, RUGG & ASSOCIATES, INC.
Certified Public Accountants