

# 2012 IT 1040X Amended Individual Income Tax Return Schedule A – Income Adjustments (Additions and Deductions)

**Additions (add income items only to the extent not included on page 1, line 1).**

31. Non-Ohio state or local government interest and dividends.....	31.		0	0
32. Certain pass-through entity Ohio taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment .....	32.		0	0
33a. Federal interest and dividends subject to state taxation.....	33a.		0	0
b. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account.....	b.		0	0
c. Losses from sale or disposition of Ohio public obligations .....	c.		0	0
d. Nonmedical withdrawals from a medical savings account .....	d.		0	0
e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income .....	e.		0	0
f. Lump sum distribution add-back and miscellaneous federal income tax adjustments .....	f.		0	0
g. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....	g.		0	0
34. <b>Total additions</b> (add lines 31 through 33g and enter here). You must complete the applicable line items above .....	34.		0	0

**Deductions (deduct income items only to the extent included on page 1, line 1).**

35a. Federal interest and dividends exempt from state taxation.....	35a.		0	0
b. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....	b.		0	0
36. Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents and civilian nonresident spouses .....	36.		0	0
37a. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio .....	37a.		0	0
b. Military retirement income and military injury relief fund amounts included in federal adjusted gross income (line 1 on page 1) .....	b.		0	0
38a. State or municipal income tax overpayments shown on IRS form 1040, line 10.....	38a.		0	0
b. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return.....	b.		0	0
c. Repayment of income reported in a prior year and miscellaneous federal tax adjustments .....	c.		0	0
39. Disability and survivorship benefits (do not include pension continuation benefits) .....	39.		0	0
40. Qualifying Social Security benefits and certain railroad retirement benefits.....	40.		0	0
41a. Education: Ohio 529 contributions; tuition credit purchases .....	41a.		0	0
b. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	b.		0	0
42. Certain Ohio National Guard reimbursements and benefits.....	42.		0	0
43a. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet on page 27 of the instructions) ...	43a.		0	0
b. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet on page 28 of the instructions) .....	b.		0	0
c. Qualified organ donor expenses ( <b>maximum \$10,000 per taxpayer</b> ) and amounts contributed to an individual development account .....	c.		0	0
44. Wage expense not deducted due to the targeted jobs or the work opportunity tax credits .....	44.		0	0
45. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio or income from a transfer agreement.....	45.		0	0
46. <b>Total deductions</b> (add lines 35a through 45 only). You must complete the applicable line items above.....	46.		0	0
47. Net adjustments – If line 34 is MORE THAN line 46, <b>enter the difference here and on line 2 as a positive amount</b> . If line 34 is LESS THAN line 46, <b>enter the difference here and on line 2 as a negative amount</b> .....	47.		0	0

**MAILING INFORMATION**

Please attach this completed schedule with your Ohio IT 1040X amended return (see mailing address on page 1 of the return).