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SCHEDULE A – Income Adjustments (Additions and Deductions)

Additions – Add to the extent not included in federal adjusted gross income (line 1).									
31.	Non-Ohio state or local government interest and dividends	31.							0 0
32.	Certain pass-through entity Ohio taxes paid	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)	b.							0 0
c.	Losses from sale or disposition of Ohio public obligations	c.							0 0
d.	Nonmedical withdrawals from an Ohio medical savings account and miscellaneous federal tax adjustments	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.	Noneducation expenditures from college savings account	f.							0 0
g.	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	g.							0 0
h.	Ohio Revised Code section 5733.40(A) pass-through entity adjustment	h.							0 0
34.	Total additions (add lines 31 through 33h and enter here). You must complete the applicable line items above	34.							0 0
Deductions – Deduct to the extent included in federal adjusted gross income (line 1)									
35.	Federal interest and dividends exempt from state taxation	35.							0 0
36.	Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents	36.							0 0
37.	Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and received while the military member was stationed outside Ohio	NEW 37.							0 0
38.	State or municipal income tax overpayments shown on federal form 1040, line 10	38.							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
41.	Contributions to CollegeAdvantage 529 savings plan and/or purchases of tuition credits	41.							0 0
42.	Certain Ohio National Guard reimbursements and benefits (see page 20 of the instructions)	42.							0 0
43.	Unsubsidized health insurance, long-term care insurance and excess medical expenses (see worksheet on page 20 of the instructions)	43.							0 0
44.	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet on page 22 of the instructions)	44.							0 0
45a.	Wage and salary expense not deducted due to the federal targeted jobs or the work opportunity tax credits	45a.							0 0
b.	Interest income from Ohio public obligations and from Ohio purchase obligations and gains from the sale or disposition of Ohio public obligations	b.							0 0
c.	Refund or reimbursements shown on federal form 1040, line 21 for itemized deductions claimed on a prior year federal income tax return	c.							0 0
d.	Repayment of income reported in a prior year and miscellaneous federal tax adjustments	d.							0 0
e.	Qualified organ donor expenses (maximum \$10,000 per taxpayer) and amounts contributed to an individual development account	e.							0 0
f.	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	f.							0 0
46.	Total deductions (add lines 35 through 45f). You must complete the applicable line items above	46.							0 0
47.	Net adjustments – If line 34 is GREATER than line 46, enter the difference here and on line 2 as a positive amount. If line 34 is LESS than line 46, enter the difference here and on line 2 as a negative amount. Include this page when you mail your return	47.							0 0

