### Additions

*(add income items only to the extent not included on Ohio IT 1040, line 1)*

<table>
<thead>
<tr>
<th>Sequence No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Non-Ohio state or local government interest and dividends</td>
<td>0</td>
</tr>
<tr>
<td>2</td>
<td>Certain Ohio pass-through entity and financial institutions taxes paid</td>
<td>0</td>
</tr>
<tr>
<td>3</td>
<td>Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>Losses from sale or disposition of Ohio public obligations</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>Nonmedical withdrawals from a medical savings account</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>Internal Revenue Code 168(k) and 179 depreciation expense addback</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>Federal interest and dividends subject to state taxation</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td>Federal conformity additions</td>
<td>0</td>
</tr>
<tr>
<td>10</td>
<td><strong>Total additions</strong> <em>(add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a</em></td>
<td>0</td>
</tr>
</tbody>
</table>

### Deductions

*(deduct income items only to the extent included on Ohio IT 1040, line 1)*

<table>
<thead>
<tr>
<th>Sequence No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Business income deduction – Ohio Schedule IT BUS, line 11</td>
<td>0</td>
</tr>
<tr>
<td>12</td>
<td>Employee compensation earned in Ohio by residents of neighboring states</td>
<td>0</td>
</tr>
<tr>
<td>13</td>
<td>State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 10</td>
<td>0</td>
</tr>
<tr>
<td>14</td>
<td>Taxable Social Security benefits</td>
<td>0</td>
</tr>
<tr>
<td>15</td>
<td>Certain railroad retirement benefits</td>
<td>0</td>
</tr>
<tr>
<td>16</td>
<td>Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; or income from a transfer agreement</td>
<td>0</td>
</tr>
<tr>
<td>17</td>
<td>Amounts contributed to an Ohio county’s individual development account program</td>
<td>0</td>
</tr>
<tr>
<td>18</td>
<td>Amounts contributed to STABLE account: Ohio’s ABLE Plan</td>
<td>0</td>
</tr>
<tr>
<td>19</td>
<td>Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period</td>
<td>0</td>
</tr>
<tr>
<td>20</td>
<td>Federal interest and dividends exempt from state taxation</td>
<td>0</td>
</tr>
<tr>
<td>21</td>
<td>Deduction of prior year 168(k) and 179 depreciation addbacks</td>
<td>0</td>
</tr>
<tr>
<td>22</td>
<td>Refund or reimbursements shown on the federal 1040, Schedule 1, line 21 for itemized deductions claimed on a prior year federal income tax return</td>
<td>0</td>
</tr>
<tr>
<td>Line</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Repayment of income reported in a prior year</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Wage expense not deducted due to claiming the federal work opportunity tax credit</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Federal conformity deductions</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Military pay for Ohio residents received while the military member was stationed outside Ohio</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Certain income earned by military nonresidents and civilian nonresident spouses</td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>Uniformed services retirement income</td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>Military injury relief fund</td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>Certain Ohio National Guard reimbursements and benefits</td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>Ohio 529 contributions, tuition credit purchases</td>
<td></td>
</tr>
<tr>
<td>32.</td>
<td>Pell/Ohio College Opportunity taxable grant amounts used to pay room and board</td>
<td></td>
</tr>
<tr>
<td>33.</td>
<td>Disability and survivorship benefits (do not include pension continuation benefits)</td>
<td></td>
</tr>
<tr>
<td>34.</td>
<td>Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet)</td>
<td></td>
</tr>
<tr>
<td>35.</td>
<td>Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet)</td>
<td></td>
</tr>
<tr>
<td>36.</td>
<td>Qualified organ donor expenses</td>
<td></td>
</tr>
<tr>
<td>37.</td>
<td><strong>Total deductions</strong> (add lines 11 through 36 ONLY). Enter here and on Ohio IT 1040, line 2b</td>
<td></td>
</tr>
</tbody>
</table>

**Sequence No. 4**