### Income Adjustments – Additions and Deductions

#### Additions

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

1. Non-Ohio state or local government interest and dividends
2. Certain Ohio pass-through entity and financial institutions taxes paid
3. Ohio 529 plan funds used for non-qualified expenses and reimbursement of college expenses previously deducted
4. Losses from sale or disposition of Ohio public obligations
5. Nonmedical withdrawals from a medical savings account
6. Reimbursement of expenses previously deducted on an Ohio income tax return
7. Internal Revenue Code 168(k) and 179 depreciation expense addback
8. Federal interest and dividends subject to state taxation
9. Federal conformity additions
10. **Total additions** (Add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a

#### Deductions

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

11. Business income deduction – Ohio Schedule IT BUS, line 11
12. Employee compensation earned in Ohio by residents of neighboring states
13. State or municipal income tax overpayments shown on the federal 1040, Schedule 1, line 1
14. Taxable Social Security benefits
15. Certain railroad retirement benefits
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement
17. Amounts contributed to an Ohio county’s individual development account program
18. Amounts contributed to STABLE account: Ohio’s ABLE plan
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period
20. Federal interest and dividends exempt from state taxation
21. Deduction of prior year 168(k) and 179 depreciation addbacks
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return
23. Repayment of income reported in a prior year ............................................................... 23.

24. Wage expense not deducted based on the federal work opportunity tax credit .............. 24.

25. Federal conformity deductions .................................................................................. 25.

Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio ......................... 26.

27. Compensation earned by nonresident military servicemembers and their civilian spouses .... 27.


Education


32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ........ 32.

Medical

33. Disability benefits ..................................................................................................... 33.

34. Survivor benefits ..................................................................................................... 34.

35. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy) .... 35.

36. Medical savings account contributions/earnings (see instructions for worksheet; include a copy) .... 36.

37. Qualified organ donor expenses .................................................................................. 37.

38. Total deductions (add lines 11 through 37 ONLY). Enter here and on Ohio IT 1040, line 2b...... 38.