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Department of Taxation  
Rev. 8/17

# 2017 Ohio Schedule A

## Income Adjustments – Additions and Deductions



17000302

Use only black ink.

SSN of primary filer

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### 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.....	1.								0	0
2. Certain Ohio pass-through entity and financial institutions taxes paid .....	2.								0	0
3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account.....	3.								0	0
4. Losses from sale or disposition of Ohio public obligations.....	4.								0	0
5. Nonmedical withdrawals from a medical savings account .....	5.								0	0
6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income .....	6.								0	0

### Federal

7. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....	7.								0	0
8. Federal interest and dividends subject to state taxation .....	8.								0	0
9. Miscellaneous federal income tax additions.....	9.								0	0
10. <b>Total additions</b> (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a .....	10.								0	0

### 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 .....	11.								0	0
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.								0	0
13. State or municipal income tax overpayments shown on the federal 1040, line 10.....	13.								0	0
14. Qualifying Social Security benefits and certain railroad retirement benefits .....	14.								0	0
15. 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 .....	15.								0	0
16. Amounts contributed to an individual development account .....	16.								0	0
17. Amounts contributed to STABLE account: Ohio's ABLE Plan.....	17.								0	0

### Federal

18. Federal interest and dividends exempt from state taxation.....	18.								0	0
19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense.....	19.								0	0
20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claimed on a prior year federal income tax return .....	20.								0	0
21. Repayment of income reported in a prior year .....	21.								0	0
22. Wage expense not deducted due to claiming the federal work opportunity tax credit.....	22.								0	0
23. Miscellaneous federal income tax deductions.....	23.								0	0

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## Income Adjustments – Additions and Deductions



17000402

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**Uniformed Services**

24. Military pay for Ohio residents received while the military member was stationed outside Ohio .....	24.							0	0
25. Certain income earned by military nonresidents and civilian nonresident spouses .....	25.							0	0
26. Uniformed services retirement income .....	26.							0	0
27. Military injury relief fund .....	27.							0	0
28. Certain Ohio National Guard reimbursements and benefits .....	28.							0	0

**Education**

29. Ohio 529 contributions, tuition credit purchases .....	29.							0	0
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	30.							0	0

**Medical**

31. Disability and survivorship benefits (do not include pension continuation benefits) .....	31.							0	0
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet) .....	32.							0	0
33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet) .....	33.							0	0
34. Qualified organ donor expenses (maximum \$10,000 per taxpayer) .....	34.							0	0
35. <b>Total deductions</b> (add lines 11 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b .....	35.							0	0

DRAFT 8/12/17