



Primary taxpayer's SSN

Sequence No. 3

Additions

(Only add the following amounts if they are not included on Ohio IT 1040, line 1)

- 1. Non-Ohio state or local government interest and dividends..... 1.
- 2. Ohio pass-through entity taxes excluded from federal adjusted gross income 2.
- 3. Ohio 529 plan funds used for non-qualified expenses 3.
- 4. Losses from sale or disposition of Ohio public obligations..... 4.
- 5. Nonmedical withdrawals from a medical savings account 5.
- 6. Reimbursement of expenses previously deducted on an Ohio income tax return 6.

Federal

- 7. Internal Revenue Code 168(k) and 179 depreciation expense addback 7.
- 8. Exempt federal interest and dividends subject to state taxation 8.
- 9. Federal conformity additions 9.
- 10. **Total additions** (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a 10.

Deductions

(Only deduct the following amounts if they are included on Ohio IT 1040, line 1)

- 11. Business income deduction – Ohio Schedule IT BUS, line 11 11.
- 12. Employee compensation earned in Ohio by residents of neighboring states..... 12.
- 13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .. 13.
- 14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) 14.
- 15. Certain railroad benefits 15.
- 16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement..... 16.
- 17. Amounts contributed to an Ohio county's individual development account program 17.
- 18. Amounts contributed to a STABLE account: Ohio's ABLE plan 18.
- 19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period..... 19.

Federal

- 20. Federal interest and dividends exempt from state taxation..... 20.
- 21. Deduction of prior year 168(k) and 179 depreciation addbacks..... 21.
- 22. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return..... 22.

2021 Ohio Schedule of Adjustments

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21000406

Sequence No. 4

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.

28. Uniformed services retirement income..... 28.

29. Military injury relief fund grants and veteran's disability severance payments 29.

30. Certain Ohio National Guard reimbursements and benefits..... 30.

Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan 31.

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

33. Ohio educator expenses in excess of federal deduction..... 33.

Medical

34. Disability benefits 34.

35. Survivor benefits..... 35.

36. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) 36.

37. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) 37.

38. Qualified organ donor expenses 38.

39. **Total deductions** (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....39.