



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 income2.
- 3. Ohio 529 plan funds used for non-qualified expenses3.
- 4. Losses from sale or disposition of Ohio public obligations4.
- 5. Nonmedical withdrawals from a medical savings account5.
- 6. Reimbursement of expenses previously deducted on an Ohio income tax return6.

Federal

- 7. Internal Revenue Code 168(k) and 179 depreciation expense addback7.
- 8. Exempt federal interest and dividends subject to state taxation8.
- 9. Federal conformity additions9.
- 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 benefits15.
- 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 program17.
- 18. Amounts contributed to a STABLE account: Ohio's ABLE plan18.
- 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.

2022 Ohio Schedule of Adjustments



22000402

Sequence No. 4

Primary taxpayer's SSN

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- 23. Repayment of income reported in a prior year23.

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- 24. Wage expense not deducted based on the federal work opportunity tax credit24.

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- 25. Federal conformity deductions25.

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Uniformed Services

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

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- 27. Compensation earned by nonresident military servicemembers and their civilian spouses27.

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

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- 29. Military injury relief fund grants and veteran's disability severance payments29.

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

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Education

- 31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan31.

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- 32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board32.

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

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Medical

- 34. Disability benefits34.

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- 35. Survivor benefits.....35.

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

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

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- 38. Qualified organ donor expenses38.

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

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