



# 2023 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



23000302

Primary taxpayer's SSN

SSN input boxes

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. Taxes paid to another state or District of Columbia related to IRS notice 2020-75 .....3.
- 4. 529 plan funds used for non-qualified expenses .....4.
- 5. Losses from sale or disposition of Ohio public obligations .....5.
- 6. Nonmedical withdrawals from a medical savings account .....6.
- 7. Reimbursement of expenses previously deducted on an Ohio income tax return .....7.

### Federal

- 8. Internal Revenue Code 168(k) and 179 depreciation expense add-back .....8.
- 9. Exempt federal interest and dividends subject to state taxation .....9.
- 10. Federal conformity additions .....10.
- 11. **Total additions** (add lines 1 through 10 ONLY). Enter here and on Ohio IT 1040, line 2a ..... 11.

### Deductions

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

- 12. Business income deduction – Ohio Schedule of Business Income, line 13 .....12.
- 13. Employee compensation earned in Ohio by residents of neighboring states.....13.
- 14. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) .....14.
- 15. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b) .....15.
- 16. Certain railroad benefits .....16.
- 17. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....17.
- 18. Amounts contributed to an Ohio county's individual development account program .....18.
- 19. Amounts contributed to a STABLE account: Ohio's ABLE plan .....19.
- 20. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period .....20.
- 21. Certain payments related to the East Palestine train derailment .....21.
- 22. Ohio adoption grant program payments received from the Ohio Department of Job and Family Services .....22.

### Federal

- 23. Federal interest and dividends exempt from state taxation.....23.

# 2023 Ohio Schedule of Adjustments



23000402

Sequence No. 4

Primary taxpayer's SSN

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- 24. Deduction of prior year 168(k) and 179 depreciation add-backs.....24. 

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- 25. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return .....25. 

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- 26. Repayment of income reported in a prior year .....26. 

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- 27. Wage expense not deducted based on the federal work opportunity tax credit.....27. 

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- 28. Federal conformity deductions .....28. 

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## Uniformed Services

- 29. Military pay received by Ohio residents while stationed outside Ohio .....29. 

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- 30. Compensation earned by nonresident military servicemembers and their civilian spouses .....30. 

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- 31. Uniformed services retirement income .....31. 

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- 32. Military injury relief fund grants and veteran's disability severance payments.....32. 

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- 33. Certain Ohio National Guard reimbursements and benefits.....33. 

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## Education

- 34. Amounts contributed to a 529 Plan .....34. 

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- 35. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....35. 

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- 36. Ohio educator expenses in excess of federal deduction.....36. 

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- 37. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program .....37. 

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- 38. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...38. 

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## Medical

- 39. Disability benefits .....39. 

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- 40. Survivor benefits.....40. 

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- 41. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) .....41. 

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- 42. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) .....42. 

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- 43. Qualified organ donor expenses .....43. 

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- 44. **Total deductions** (add lines 12 through 43 ONLY). Enter here and on Ohio IT 1040, line 2b.....44. 

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