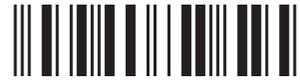




2025 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



25000302

Primary taxpayer's SSN

SSN input boxes

Sequence No. 3

Additions

- 1. Non-Ohio state or local government interest and dividends.....1.
- 2. Ohio pass-through entity taxes excluded from federal adjusted gross income2.
- 3. Taxes paid to another state or District of Columbia related to IRS notice 2020-753.
- 4. 529 plan funds used for non-qualified expenses4.
- 5. Losses from sale or disposition of Ohio public obligations5.
- 6. Nonmedical withdrawals from a medical savings account6.
- 7. Reimbursement of expenses previously deducted on an Ohio income tax return7.
- 8. Ineligible withdrawals from an Ohio Homebuyer Plus account8.

Federal

- 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back9.
- 10. Exempt federal interest and dividends subject to state taxation10.
- 11. Federal conformity additions11.
- 12. **Total additions** (add lines 1 through 11 ONLY). Enter here and on Ohio IT 1040, line 2a..... 12.

Deductions

- 13. Business income deduction – Ohio Schedule of Business Income, line 1313.
- 14. Employee compensation earned in Ohio by residents of neighboring states.....14.
- 15. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1)15.
- 16. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)16.
- 17. Certain railroad benefits17.
- 18. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....18.
- 19. Amounts contributed to an Ohio county's individual development account program19.
- 20. Amounts contributed to a STABLE account: Ohio's ABLE plan20.
- 21. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period.....21.
- 22. Certain payments related to the East Palestine train derailment22.
- 23. Ohio adoption grant program payments received from the Ohio Department of Children and Youth (ODCY)23.
- 24. Amounts contributed to and interest earned on an Ohio Homebuyer Plus account.....24.

2025 Ohio Schedule of Adjustments



25000402

Sequence No. 4

SSN:

25. Deduction for contributions to a pregnancy resource center 25.

Federal

26. Federal interest and dividends exempt from state taxation 26.

27. Deduction of prior year 168(k) and 179 depreciation add-backs 27.

28. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return 28.

29. Repayment of income reported in a prior year 29.

30. Wage expense not deducted based on the federal work opportunity tax credit 30.

31. Federal conformity deductions 31.

Uniformed Services

32. Military pay received by Ohio residents while stationed outside Ohio 32.

33. Compensation earned by nonresident military servicemembers and their civilian spouses 33.

34. Uniformed services retirement income 34.

35. Military injury relief fund grants and veteran's disability severance payments 35.

36. Certain Ohio National Guard reimbursements and benefits 36.

Education

37. Amounts contributed to a 529 Plan 37.

38. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board 38.

39. Ohio educator expenses in excess of federal deduction 39.

40. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program 40.

41. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ... 41.

Medical

42. Disability benefits 42.

43. Survivor benefits 43.

44. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) 44.

45. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) 45.

46. Qualified organ donor expenses 46.

47. **Total deductions** (add lines 13 through 46 ONLY). Enter here and on Ohio IT 1040, line 2b 47.