



# 2023 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.

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. 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

Primary taxpayer's SSN

Sequence No. 4

24. Deduction of prior year 168(k) and 179 depreciation add-backs.....	24.
25. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions claimed on a prior year return .....	25.
26. Repayment of income reported in a prior year .....	26.
27. Wage expense not deducted based on the federal work opportunity tax credit.....	27.
28. Federal conformity deductions .....	28.

## Uniformed Services

29. Military pay received by Ohio residents while stationed outside Ohio .....	29.
30. Compensation earned by nonresident military servicemembers and their civilian spouses .....	30.
31. Uniformed services retirement income.....	31.
32. Military injury relief fund grants and veteran's disability severance payments.....	32.
33. Certain Ohio National Guard reimbursements and benefits.....	33.

## Education

34. Amounts contributed to a 529 Plan .....	34.
35. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board .....	35.
36. Ohio educator expenses in excess of federal deduction.....	36.
37. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural practice incentive program .....	37.
38. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ...	38.

## Medical

39. Disability benefits .....	39.
40. Survivor benefits.....	40.
41. Unreimbursed medical and health care expenses (see instructions for worksheet; <b>include a copy</b> ) .....	41.
42. Medical savings account contributions/earnings (see instructions for worksheet; <b>include a copy</b> ) .....	42.
43. Qualified organ donor expenses .....	43.
44. <b>Total deductions</b> (add lines 12 through 43 ONLY). Enter here and on Ohio IT 1040, line 2b.....	44.