



# 2024 Ohio Schedule of Adjustments

Use only black ink. Use whole dollars only.



24000302

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 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.
- 8. Ineligible withdrawals from an Ohio Homebuyer Plus account .....8.

## Federal

- 9. Internal Revenue Code 168(k) and 179 depreciation expense add-back .....9.
- 10. Exempt federal interest and dividends subject to state taxation .....10.
- 11. Federal conformity additions .....11.
- 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 13 .....13.
- 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 benefits .....17.
- 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 program .....19.
- 20. Amounts contributed to a STABLE account: Ohio's ABLE plan .....20.
- 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 derailment .....22.
- 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.

# 2024 Ohio Schedule of Adjustments



24000402

Sequence No. 4

SSN:

**Federal**

- 25. Federal interest and dividends exempt from state taxation ..... 25.
- 26. Deduction of prior year 168(k) and 179 depreciation add-backs ..... 26.
- 27. Refund or reimbursements from the federal 1040, Schedule 1, line 8z for federal itemized deductions  
claimed on a prior year return ..... 27.
- 28. Repayment of income reported in a prior year ..... 28.
- 29. Wage expense not deducted based on the federal work opportunity tax credit ..... 29.
- 30. Federal conformity deductions ..... 30.

**Uniformed Services**

- 31. Military pay received by Ohio residents while stationed outside Ohio ..... 31.
- 32. Compensation earned by nonresident military servicemembers and their civilian spouses ..... 32.
- 33. Uniformed services retirement income ..... 33.
- 34. Military injury relief fund grants and veteran's disability severance payments ..... 34.
- 35. Certain Ohio National Guard reimbursements and benefits ..... 35.

**Education**

- 36. Amounts contributed to a 529 Plan ..... 36.
- 37. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board ..... 37.
- 38. Ohio educator expenses in excess of federal deduction ..... 38.
- 39. Income attributable to loan repayments by the Ohio Department of Higher Education under the rural  
practice incentive program ..... 39.
- 40. Grant program payments made by the Ohio Department of Higher Education on behalf of adopted students ... 40.

**Medical**

- 41. Disability benefits ..... 41.
- 42. Survivor benefits ..... 42.
- 43. Unreimbursed medical and health care expenses (see instructions for worksheet; **include a copy**) ..... 43.
- 44. Medical savings account contributions/earnings (see instructions for worksheet; **include a copy**) ..... 44.
- 45. Qualified organ donor expenses ..... 45.
- 46. **Total deductions** (add lines 13 through 45 ONLY). Enter here and on Ohio IT 1040, line 2b ..... 46.