

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)		Column B (Spouse)	
27.	Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax	27	.00		.00
28.	Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	28	.00		.00
29.	Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, Excluding PERS - see page 23	29	.00		.00
30.	Military Retirement Modification	30	.00		.00
31.	Other Retirement Modification				
(a)	West Virginia Teachers' and Public Employees' Retirement		.00		.00
(b)	Federal Retirement Systems (Title 4 USC §111)		.00		.00
		31	.00		.00
		Add lines 31 (a) and (b). If that sum is greater than \$2000, enter \$2000			
32.	Social Security Benefits				
(a)	TOTAL Social Security Benefits.		.00		.00
(b)	Benefits exempt for Federal tax purposes		.00		.00
(c)	Benefits taxable for Federal tax purposes (line a minus line b)	32	.00		.00
You cannot claim this modification if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers					
33.	Certain assets held by subchapter S Corporation bank	33	.00		.00
34.	Active Duty Military pay for personnel with West Virginia Domicile (See instructions on page 18)	34	.00		.00
35.	Active Military Separation (see instructions on page 18) Must enclose military orders and discharge papers	35	.00		.00
36.	Refunds of state and local income taxes received and reported as income to the IRS ...	36	.00		.00
37.	Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds Annual Statement must be included	37	.00		.00
38.	Railroad Retirement Board Income received	38	.00		.00
39.	Long-Term Care Insurance	39	.00		.00
40.	IRC 1341 Repayments	40	.00		.00
41.	Autism Modification (instructions on page 19)	41	.00		.00
42.	ABLE Act Annual Statement must be included	42	.00		.00
43.	West Virginia Jumpstart Savings Program deposits made (not to exceed \$25000) Annual Statement must be included	43	.00		.00
44.	PBGC Modification				
(a)	retirement benefits that would have been paid from your employer-provided plan		.00		.00
(b)	retirement benefits actually received from PBGC		.00		.00
		44	.00		.00
		Subtract line 44 (b) from (a)			
45.	Qualified Opportunity Zone business income	45	.00		.00

Modifications Decreasing Federal Adjusted Gross Income
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Modifications Decreasing Federal Adjusted Gross Income					Column A (You)	Column B (Spouse)	
	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 33 to 45 (NOT TO EXCEED \$8000)	(d) Add lines 27 through 32	Subtract line 46 column (d) from (c) (If less than zero, enter zero)		
46.							
You			.00	.00	.00		
Spouse			.00	.00		.00	
47. Surviving spouse deduction (instructions on page 26)					47	.00	.00
48. Add lines 27 through 47 for each column					48	.00	.00
49. Total Subtractions (line 48, Col A plus line 48, Col B) Enter here and on line 3 of FORM IT-14000

Modifications Increasing Federal Adjusted Gross Income		
Do not provide negative amounts in this section.		
50. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	50	.00
51. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	51	.00
52. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	52	.00
53. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	53	.00
54. Other income deducted from federal adjusted gross income but subject to state tax	54	.00
55. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	55	.00
56. ABLE ACT withdrawals NOT used for qualifying expenses	56	.00
57. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	57	.00
58. TOTAL ADDITIONS (Add lines 50 through 57). Enter here and on Line 2 of Form IT-140	58	.00



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