

MODIFICATIONS TO
ADJUSTED GROSS INCOME

2025

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
29. 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	29	.00	.00
30. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	30	.00	.00
31. 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 26	31	.00	.00
32. Military Retirement Modification	32	.00	.00
33. Other Retirement Modification		Column A (You)	Column B (Spouse)
(a) West Virginia Teachers' and Public Employees' Retirement		.00	.00
(b) Federal Retirement Systems (Title 4 USC §111)		.00	.00
33		.00	.00
34. 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)00	.00
34		.00	.00
35. Certain assets held by subchapter S Corporation bank.....	35	.00	.00
36. Certain Active Duty Military pay (See instructions on page 20) If not domiciled in WV, complete Part II of Schedule A instead.	36	.00	.00
37. Active Military Separation (see instructions on page 20) <i>Must enclose military orders and discharge papers</i>	37	.00	.00
38. Refunds of state and local income taxes received and reported as income to the IRS ...	38	.00	.00
39. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds <i>Annual Statement must be included</i>	39	.00	.00
40. Railroad Retirement Board Income received	40	.00	.00
41. Long-Term Care Insurance	41	.00	.00
42. IRC 1341 Repayments	42	.00	.00
43. ABLE Act <i>Annual Statement must be included</i>	43	.00	.00
44. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25,000) <i>Annual Statement must be included</i>	44	.00	.00
45. 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
45		.00	.00
46. Gambling losses (cannot be greater than your gambling winnings)	46	.00	.00
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MODIFICATIONS
TO ADJUSTED GROSS INCOME

2025

Modifications Decreasing Federal Adjusted Gross Income						Column A (You)		Column B (Spouse)	
47.	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 35 to 46 (NOT TO EXCEED \$8000)		(d) Add lines 29 through 34	Subtract line 47 column (d) from (c) (If less than zero, enter zero)			
You			.00		.00	.00			
Spouse			.00		.00	47			.00
48. Surviving spouse deduction (instructions on page 28)						48	.00		.00
49. Add lines 29 through 48 for each column						49	.00		.00
50. Total Subtractions (line 49, Col A plus line 49, 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.		
51. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	51	.00
52. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	52	.00
53. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	53	.00
54. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	54	.00
55. Other income deducted from federal adjusted gross income but subject to state tax	55	.00
56. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	56	.00
57. ABLE Act withdrawals NOT used for qualifying expenses	57	.00
58. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	58	.00
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59. TOTAL ADDITIONS (Add lines 51 through 58). Enter here and on Line 2 of Form IT-140	59	.00



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