

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 22	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
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)					.00			.00
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 22)	34				.00			.00
35. Active Military Separation (see instructions on page 22) 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	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 22)	41				.00			.00
42. ABLE Act	42				.00			.00
43. 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. Qualified Opportunity Zone business income	44				.00			.00
45. (a) Year of birth (65 or older) (b) Year of disability (c) Income not included in lines 33 to 44 (NOT TO EXCEED \$8000) (d) Add lines 27 through 32								
You					.00			.00
Spouse					.00			.00
46. Surviving spouse deduction (instructions on page 23)	46				.00			.00



Modifications Decreasing Federal Adjusted Gross Income  
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Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
47. Add lines 27 through 46 for each column	47		.00
<b>48. Total Subtractions</b> (line 47, Col A plus line 47, Col B) Enter here and on line 3 of FORM IT-140.	48		.00

Modifications Increasing Federal Adjusted Gross Income			
49. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	49		.00
50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	50		.00
51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	51		.00
52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	52		.00
53. Other income deducted from federal adjusted gross income but subject to state tax .....	53		.00
54. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	54		.00
55. ABLE ACT withdrawals not used for qualifying expenses .....	55		.00
<b>56. TOTAL ADDITIONS</b> (Add lines 49 through 55). Enter here and on Line 2 of Form IT-140 .....	56		.00

