

**Modifications Increasing Federal Adjusted Gross Income**

27. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	27		.00
28. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	28		.00
29. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	29		.00
30. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	30		.00
31. Other income deducted from federal adjusted gross income but subject to state tax.....	31		.00
32. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses.....	32		.00
33. TOTAL ADDITIONS (Add lines 27 through 32). Enter here and on Line 2 of Form IT-140.....	33		.00

**Modifications Decreasing Federal Adjusted Gross Income**      **Column A (You)**      **Column B (Spouse)**

34. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	34	.00	.00
35. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system. Excluding PERS –please see instructions on page 22....	35	.00	.00
36. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System .....	36	.00	.00
37. Up to \$2,000 of benefits from Federal Retirement Systems (Title 4 USC §111).....	37	.00	.00
<b>Combined amounts of Lines 36 and 37 must not exceed \$2,000.</b>			
38. Military Retirement Modification .....	38	.00	.00
39. Active Duty Military pay (see instructions on page 22) Must enclose military orders.....	39	.00	.00
40. Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers	40	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS .....	41	.00	.00
42. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds .....	42	.00	.00
43. Railroad Retirement Board Income received.....	43	.00	.00
44. Check one: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 1341 Repayments <input type="checkbox"/> Autism Modification (instructions on page 22)	44	.00	.00
45. West Virginia "EZ PASS" deduction..... EZ Pass Transponder #	45	.00	.00

Senior citizen or disability	Year of birth 65 or older	Year of disability	(a) Income not included in lines 39 through 45 NOT TO EXCEED 8000.00	(b) Add lines 34 through 38	(c) Subtract (b) from (a) (If less than zero, enter zero)
46. YOU			.00	.00	.00
47. SPOUSE			.00	.00	.00

48. Surviving spouse deduction (see instructions on page 23).....	48	.00	.00
49. Add lines 34 through 48 for each column .....	49	.00	.00

50. Total Subtractions (line 49, Column A plus line 49, Column B) Enter here and on line 3 of FORM IT-140)	50	.00	.00
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