

**2009 WEST VIRGINIA SCHEDULE M
MODIFICATIONS TO ADJUSTED GROSS INCOME**



PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

If you are claiming a disability modification on line 45, enclose Schedule H (page 27) with this return.

Modifications INCREASING Federal Adjusted Gross Income (Additions)

28. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	28	.00
29. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	29	.00
30. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	30	.00
31. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	31	.00
32. Other income deducted from federal adjusted gross income but subject to state tax.....	32	.00
33. Withdrawals from a WV Prepaid Tuition/SMART529 Savings Plan NOT used for payment of qualifying expenses	33	.00
34. TOTAL ADDITIONS (add lines 28 through 33). Enter here and on line 2 of Form IT-140.....	34	.00

Modifications DECREASING Federal Adjusted Gross Income (Subtractions)	Column A (You)	Column B (Spouse)
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35. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax	35	.00	.00
36. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemens' retirement system	36	.00	.00
37. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System.	37	.00	.00
38. Up to \$2,000 of benefits received from Military Retirement and Federal Retirement Systems. (Title 4 USC § 111)	38	.00	.00
Combined amounts of Lines 37 and 38 must not exceed \$2,000	39	.00	.00
39. Military Retirement Modification.....	40	.00	.00
40. Railroad Retirement Income received	41	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS.	42	.00	.00
42. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds.....	43	.00	.00
43. Other deduction(s) i.e., Long - Term Care Insurance, PBGC	44	.00	.00
44. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200....	45	.00	.00

YEAR OF BIRTH (IF 65 OR OLDER)	YOU	SPOUSE	
	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>	
YEAR OF DISABILITY	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>	
(a) Income not included in lines 35 through 44.....	(a)	.00	.00
(b) Maximum modification	(b)	8000.00	8000.00
(c) Add lines 35 through 39 above	(c)	.00	.00
(d) Subtract line (c) from line (b)	(d)	.00	.00
(If less than zero, enter zero)		Enter smaller of (a) or (d)	
45. Surviving spouse deduction (see instructions on page 13).....	45	.00	.00
46. Add lines 35 through 46 for each column.....	46	.00	.00
47. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140.....	47	.00	.00
48. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140.....	48	.00	.00

