

SCHEDULE

**M**

(FORM IT-140) W

Modifications to Adjusted Gross Income

**2012**

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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**Modifications Increasing Federal Adjusted Gross Income**

32. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	32	.00
33. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	33	.00
34. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	34	.00
35. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	35	.00
36. Other income deducted from federal adjusted gross income but subject to state tax.....	36	.00
37. Withdrawals from a WV Prepaid Tuition/SMART529® Savings Plan NOT used for payment of qualifying expenses	37	.00
38. TOTAL ADDITIONS (Add lines 32 through 37). Enter here and on Line 2 of Form IT-140.....	38	.00

**Modifications Decreasing Federal Adjusted Gross Income**

**Column A (You)**

**Column B (Spouse)**

39. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	39	.00	.00
40. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemen's retirement system .....	40	.00	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System .....	41	.00	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....	42	.00	.00
<b>Combined amounts of Lines 41 and 42 must not exceed \$2,000</b>			
43. Military Retirement Modification .....	43	.00	.00
44. Railroad Retirement Board Income received.....	44	.00	.00
45. Autism Modification.....	45	.00	.00
46. Refunds of state and local income taxes received and reported as income to the IRS .....	46	.00	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds ...	47	.00	.00
48. Other deduction(s) i.e., Long-term care insurance, PBGC .....	48	.00	.00
49. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....	49	.00	.00
50. Senior citizen or disability deduction (see instructions on page 23)			

		YOU	SPOUSE		
YEAR OF BIRTH (IF 65 OR OLDER)					
YEAR OF DISABILITY					
(a) Income not included in lines 39 through 49	(a)	.00	.00		
(b) Maximum modification	(b)	8000.00	8000.00		
(c) Add lines 39 through 43 above	(c)	.00	.00		
(d) Subtract line (c) from line (b)	(d)	.00	.00		
(If less than zero, enter zero) Enter the smaller of (a) or (d)	50			.00	.00
51. Surviving spouse deduction (see instructions on page 23).....	51			.00	.00
52. Add lines 39 through 51 for each column .....	52			.00	.00
53. Total Subtractions (line 52, Column A plus line 52, Column B) Enter here and on line 3 of Form IT-140 .....	53			.00	

