### Adjustments Increasing Federal Taxable Income (§11-24-6 and 6a)

1. Interest or dividends on obligations or securities from any state or a political subdivision .......... 1 0.00
2. US Government obligation interest or dividends not exempt from state tax, less related expenses not deducted on federal return................................................................. 2 0.00
3. Income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, deducted on your federal return....................................................................................................... 3 0.00
4. Federal depreciation/amortization for West Virginia water/air pollution control facilities – wholly West Virginia corporations only. Multistate corporations must use CIT-120APT, Schedule A-2, line 11 4 0.00
5. Unrelated business taxable income of a corporation exempt from federal tax (IRC §512)............ 5 0.00
6. Federal net operating loss deduction.............................................................................................. 6 0.00
7. Federal deduction for charitable contributions to Neighborhood Investment Programs, if claiming the West Virginia Neighborhood Investment Programs Tax Credit................................................. 7 0.00
8. Net operating loss from sources outside the United States (WV Code §11-24-6(b)(6)) 8 0.00
9. Foreign taxes deducted on your federal return.............................................................................. 9 0.00
10. Add back expenses related to certain REIT’s and Regulated Investment Companies and certain interest and intangible expenses (WV Code §11-24-4b)................................................................ 10 0.00
11. Other increasing adjustments Provide a brief description: 11 0.00

#### TOTAL INCREASING ADJUSTMENTS (Add lines 1 through 11; enter here and on Schedule 1, line 2 or Schedule 2, line 2) 12 0.00

### Adjustments Decreasing Federal Taxable Income (§11-24-6)

13. Refund or credit of overpayment of income taxes or taxes based upon net income, imposed by this state or any other jurisdiction, included in federal taxable income.................................................. 13 0.00
14. Interest expense on obligations or securities of any state or its political subdivisions, disallowed in determining federal taxable income.................................................................................................. 14 0.00
15. US Government obligation interest or dividends subject to federal but exempt from state tax, less related expenses deducted on your federal return........................................................................... 15 0.00
16. Salary expense not allowed on federal return due to claiming the federal jobs credit................. 16 0.00
17. Foreign dividend gross-up (IRC Section 78).................................................................................. 17 0.00
18. Subpart F income (IRC Section 951)............................................................................................. 18 0.00
19. Taxable income from sources outside the United States...................................................................... 19 0.00
20. Cost of West Virginia water/air pollution control facilities – wholly WV corporations only. Multistate corporations must use CIT-120 APT, Schedule A-2, line 10.......................................... 20 0.00
21. Employer contributions to medical savings accounts (WV Code §33-16-15) included in federal taxable income less amounts withdrawn for non-medical purposes........................................................................................................... 21 0.00
22. Qualified Opportunity Zone business income (include IRS 8996) ................................................ 22 0.00
23. Other decreasing adjustments Provide a brief description: 23 0.00
24. Schedule B-1 allowance (Schedule B-1, Line 9).............................................................................. 24 0.00
25. TOTAL DECREASING ADJUSTMENTS (Add lines 13 through 24; enter here and on Schedule 1, line 3 or Schedule 2, line 3)................. 25 0.00