Schedule M Form IT-140 W

MODIFICATIONS TO ADJUSTED GROSS INCOME

2025

30 Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal alw enforcement officers 31 Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs or firement's retirement system, excluding PERS 32. Military Retirement Modification 33. Other Retirement Modification 34. Other Retirement Modification 35. Other Retirement Modification 36. West Virginia Teachers and Public Employees Retirement 37. Other Retirement Modification 38. Other Retirement Modification 39. Other Retirement Modification 30. Other Strong Modification Modification 30. Other Retirement Modification 30. Other Modification 30. Other Retirement Modification 30. Other Structure Str	Form IT-140 W	ADJUS I	<u> </u>	J GRUSS	111	•	JOIVIL		LULU		
29 Interest or dividends received on United States or West Virginia obligations, or allowance for government Obligation income, included in federal adjusted gross income 28 .00	Modifications Decreasing Fe	ederal Adjusted	Gro	ss Income			Column A (You))	Column B (Spor	use)	
30. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal tall awe inforcement officers. 31. Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheffit or friements retirement system, excluding PERS see page 26. 32. Military Retirement Modification. (a) West Virginia Teachers' and Public Employees' Retirement (Pierrement Systems (Title 4 USC §111). (b) Federal Retirement Systems (Title 4 USC §111). 30. Oo	29. Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income						,		,	.00	
32. Military Retirement Modification 32. 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	30. Total amount of any benefit (including survivorship annuities) received from certain					0		.00		.00	
33. Other Retirement Modification (a) West Virginia Teachers' and Public Employees Retirement (b) Federal Retirement Systems (Title 4 USC §111) 34. Social Security Benefits (a) TOTAL Social Security Benefits (b) Benefits exempt for Federal tax purposes (c) Benefits exempt for Federal tax purposes (d) Benefits taxable for Federal tax purposes (d) Benefits at Below titles for Benefits at Social All Expension Page 20) (d) Benefits at Benefits	31. 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 26					1		.00		.00	
(a) West Virginia Teachers' and Public Employees' Retirement (Di Federal Retirement Systems (Title 4 USC §111) 34. Social Security Benefits (a) TOTAL Social Security Benefits (b) Benefits exempt for Federal tax purposes (c) Benefits taxable for Federal tax purposes (line a minus line b) 35. Certain assets held by subchapter S Corporation bank 36. Certain Active Duty Military pay (See instructions on page 20) 37. Active Military Separation (see instructions on page 20) 38. Refunds of state and local income taxes received and reported as income to the IRS 39. Contributions to the West Virginia Prepald Tuitton/Savings Plan Trust Funds 40. Railroad Retirement Board Income received 41. Long-Term Care Insurance 42. IRC 1341 Repayments 44. West Virginia Teachers' and to state mand local income received 45. PBGC Modification 46. Gambling losses (cannot be greater than your gambling winnings) 46. Carbin Active must be included 47. Outperform Care Insurance 48. Solono for SinGLE or MARRIED Stevaceds 50,000 for SinGLE or MARRIED Scheckeds 50,000 for MARRIED Scheckeds 50,000 for SinGLE or MARRIED Scheckeds 50,000 for MARRIED Schecked	32. Military Retirement Modification				32	2		.00		.00	
Public Employees Retirement .00	33. Other Retirement Modification	Column A (You	ı)	Column B (Spouse))						
Active August 111			.00	.0	00			d (b).	If that sum is greater	than	
(a) TOTAL Social Security Benefits (b) Benefits exempt for Federal tax purposes (c) Benefits taxable for Federal tax purposes (line a minus line b) (c) Benefits taxable for Federal tax purposes (line a minus line b) 300 34 34 300 34 300 34 300 34 300 34 300 34 300 34 300 3 301 34 302 303 303 304 305 306 307 308 309 300 309 300 400 41 42 43 44 45 46 47 48 49 40 .	(b) Federal Retirement Systems (Title 4 USC §111)		.00	.0	0 33	3		.00		.00	
Company Comp			.00	.0	00		\$ 50,000 for SINGLE	or MA	MARRIED SEPARATE filers		
Subtract line a minus line b) Subtract line a minus line b) Subtract line a minus line b) Subtract line 45 (b) from (a) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot be greater than your gambling winnings) Subtract line 45 (cannot line and subtract l			.00	.0	00		,				
36. Certain Active Duty Military pay (See instructions on page 20) If not domiciled in WV, complete Part II of Schedule A instead. 37. Active Military Separation (see instructions on page 20) Must enclose military orders and discharge papers 38. Refunds of state and local income taxes received and reported as income to the IRS 38. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds Annual Statement must be included 40. Railroad Retirement Board Income received 41. Long-Term Care Insurance			.00	.0	0 34	4		.00		.00	
36. Certain Active Duty Military pay (See instructions on page 20) If not domiciled in WV, complete Part II of Schedule A instead. 37. Active Military Separation (see instructions on page 20) Must enclose military orders and discharge papers 38. Refunds of state and local income taxes received and reported as income to the IRS 38. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds Annual Statement must be included 40. Railroad Retirement Board Income received 41. Long-Term Care Insurance	25. Contain accepts held by subsharpton C. Comparation hands							.00		.00	
37. Active Military Separation (see instructions on page 20) Must enclose military orders and discharge papers	36 Certain Active Duty Military pay (See instructions on page 20)					\dagger		00			
Must enclose military orders and discharge papers	If not domiciled in WV, complete Part II of Schedule A instead.							.00		.00	
39. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds						7		.00		.00	
Annual Statement must be included	38. Refunds of state and local income taxes received and reported as income to the IRS					8		.00		.00	
41. Long-Term Care Insurance	39. Contributions to the West Virginia Annual Statement must be include	Prepaid Tuition/Sav	ings Pl	an Trust Funds	39	9		.00		.00	
42. IRC 1341 Repayments	40. Railroad Retirement Board Income received					0		.00		.00	
43. ABLE Act Annual Statement must be included	41. Long-Term Care Insurance					1		.00		.00	
Annual Statement must be included	42. IRC 1341 Repayments					2		.00		.00	
Annual Statement must be included						3		.00		.00	
(a) retirement benefits that would have been paid from your employer-provided plan (b) retirement benefits actually received from PBGC 46. Gambling losses (cannot be greater than your gambling winnings) Subtract line 45 (b) from (a) Output Subtract line 45 (b) from (a) Output Additional control of the part of t	44. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25,000) Annual Statement must be included					4		.00		.00	
paid from your employer-provided plan (b) retirement benefits actually received from PBGC 46. Gambling losses (cannot be greater than your gambling winnings) 46 .00 .00 .00 .00 .00 .00	45. PBGC Modification										
(b) retirement benefits actually received .00 .00 45 .00 .00 46. Gambling losses (cannot be greater than your gambling winnings)	(a) retirement benefits that would have been	.00			00	-	Subtract line 45 (b) from (a)			
40 .00	(b) retirement benefits actually received		.00	.0	0 45	5		.00		.00	
	46. Gambling losses (cannot be greater than your gambling winnings)					6		.00		.00	
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Schedule M Form IT-140

MODIFICATIONS TO ADJUSTED GROSS INCOME

2025

Modifications Decreasing Federal Adjusted Gross Income							Column A (You)		Column B (Spo	use)	
47.	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 35 to 46 (NOT TO EXCEED \$8000)		(d) Add lines 29 through 34				olumn (d) from (c) ero, enter zero)		
You				.00		.00			.00		
Spouse				.00		.00	47				.00
48. Surviving spouse deduction (instructions on page 28)									.00		
49. Add lines 29 through 48 for each column						.00		.00			
50.Total Subtractions (line 49, Col A plus line 49, Col B) Enter here and on line 3 of FORM IT-140								.00			

Modifications Increasing Federal Adjusted Gross Income Do not provide negative amounts in this section.		
51. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	51	.00
31. Interest of dividend income off rederal obligations which is exempt from rederal tax but subject to state tax		.00
52. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	52	.00
53. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	53	.00
54. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	54	.00
55. Other income deducted from federal adjusted gross income but subject to state tax	55	.00
56. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	56	.00
57. ABLE Act withdrawals NOT used for qualifying expenses	57	.00
58. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	58	.00
This line is intentionally left blank. Do no use unless directed.		.00
59.TOTAL ADDITIONS (Add lines 51 through 58). Enter here and on Line 2 of Form IT-140	59	.00