

Modifications to Adjusted Gross Income

2011

PRIMARY LAST NAME
SHOWN ON
FORM IT-140

SOCIAL
SECURITY
NUMBER

Modifications Increasing Federal Adjusted Gross Income

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

		Column A (You)	Column B (Spouse)
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 firemen's 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 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. Military Retirement Modification	39	.00	.00
40. Railroad Retirement Board Income received.....	40	.00	.00
41. Autism Modification.....	41	.00	.00
42. Refunds of state and local income taxes received and reported as income to the IRS	42	.00	.00
43. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	43	.00	.00
44. Other deduction(s) i.e., Long-term care insurance, PBGC	44	.00	.00
45. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed \$1,200.....	45	.00	.00
46. 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 35 through 45	(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 the smaller of (a) or (d)	46	.00	.00
47. Surviving spouse deduction (see instructions on page 23).....	47	.00	.00
48. Add lines 35 through 47 for each column	48	.00	.00
49. Total Subtractions (line 48, Column A plus line 48, Column B) Enter here and on line 3 of Form IT-140	49	.00	

