

SCHEDULE

M

(FORM IT-140)

Modifications to Adjusted Gross Income

2017

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
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. Excluding PERS –please see instructions on page 23.....	40	.00
41. Up to \$2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System	41	.00
42. Up to \$2,000 of benefits from Military Retirement and Federal Retirement Systems (Title 4 USC §111).....	42	.00
Combined amounts of Lines 41 and 42 must not exceed \$2,000.		
43. Military Retirement Modification	43	.00
44. Active Duty Military pay (see instructions on page 23) Must enclose military orders.....	44	.00
45. Active Military Separation (see instructions on page 23) Must enclose military orders and discharge papers.....	45	.00
46. Refunds of state and local income taxes received and reported as income to the IRS	46	.00
47. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds	47	.00
48. Railroad Retirement Board Income received.....	48	.00
49. Autism Modification (see instructions on page 23).....	49	.00
50. Check one: <input type="checkbox"/> Long-Term Care Insurance <input type="checkbox"/> IRC 1341 Repayments.....	50	.00
51. West Virginia "EZ PASS" deduction.....	51	.00
EZ Pass Transponder #.....		

52. Senior citizen or disability deduction (see instructions on pages 23-24)	YOU	SPOUSE	
YEAR OF BIRTH (IF 65 OR OLDER)			
YEAR OF DISABILITY			
(a) Income not included in lines 39 through 51	(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)	52	.00	.00
53. Surviving spouse deduction (see instructions on page 24).....	53	.00	.00
54. Add lines 39 through 53 for each column	54	.00	.00
55. Total Subtractions (line 54, Column A plus line 54, Column B) Enter here and on line 3 of Form IT-140	55	.00	

