

MODIFICATIONS TO ADJUSTED GROSS INCOME

2024

Modifications Decreasing Federal Adjusted Gross Income		Column A (You)	Column B (Spouse)
29. Interest or dividends received on United States or West Virginia obligations, or allowance for government obligation income, included in federal adjusted gross income but exempt from state tax	29	.00	.00
30. Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers	30	.00	.00
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	31	.00	.00
32. Military Retirement Modification	32	.00	.00
33. Other Retirement Modification			
(a) West Virginia Teachers' and Public Employees' Retirement		.00	.00
(b) Federal Retirement Systems (Title 4 USC §111)		.00	.00
34. Social Security Benefits			
(a) TOTAL Social Security Benefits		.00	.00
(b) Benefits exempt for Federal tax purposes		.00	.00
(c) Benefits taxable for Federal tax purposes (line a minus line b)00	.00
35. Certain assets held by subchapter S Corporation bank.....	35	.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.	36	.00	.00
37. Active Military Separation (see instructions on page 20) <i>Must enclose military orders and discharge papers</i>	37	.00	.00
38. Refunds of state and local income taxes received and reported as income to the IRS ...	38	.00	.00
39. Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds <i>Annual Statement must be included</i>	39	.00	.00
40. Railroad Retirement Board Income received	40	.00	.00
41. Long-Term Care Insurance	41	.00	.00
42. IRC 1341 Repayments	42	.00	.00
43. Autism Modification	43	.00	.00
44. ABLE Act <i>Annual Statement must be included</i>	44	.00	.00
45. West Virginia Jumpstart Savings Program deposits made (not to exceed \$25,000) <i>Annual Statement must be included</i>	45	.00	.00
46. PBGC Modification			
(a) retirement benefits that would have been paid from your employer-provided plan		.00	.00
(b) retirement benefits actually received from PBGC		.00	.00
47. Qualified Opportunity Zone business income	47	.00	.00
48. Gambling losses (cannot be greater than your gambling winnings)	48	.00	.00
This line is intentionally left blank. Do no use unless directed		.00	.00

Add lines 33 (a) and (b). If that sum is greater than \$2,000, enter \$2,000

Multiply 34(c) by 0.35 if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers Enter 34(c) on Line 34 below.

Subtract line 46 (b) from (a)

Continues on next page



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Modifications Decreasing Federal Adjusted Gross Income					Column A (You)	Column B (Spouse)	
	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 35 to 48 (NOT TO EXCEED \$8000)	(d) Add lines 29 through 34	Subtract line 49 column (d) from (c) (If less than zero, enter zero)		
49.							
You			.00	.00	.00		
Spouse			.00	.00	49		.00
50.	Surviving spouse deduction (instructions on page 28)				50	.00	.00
51.	Add lines 29 through 50 for each column				51	.00	.00
52. Total Subtractions (line 51, Col A plus line 51, Col B) Enter here and on line 3 of FORM IT-14000

Modifications Increasing Federal Adjusted Gross Income		
Do not provide negative amounts in this section.		
53. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	53	.00
54. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	54	.00
55. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	55	.00
56. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	56	.00
57. Other income deducted from federal adjusted gross income but subject to state tax	57	.00
58. Withdrawals from a WV Prepaid Tuition/Savings Plan Trust Funds NOT used for payment of qualifying expenses	58	.00
59. ABLE ACT withdrawals NOT used for qualifying expenses	59	.00
60. West Virginia Jumpstart Savings Program withdrawals NOT used for qualifying expenses	60	.00
This line is intentionally left blank. Do not use unless directed.00
61. TOTAL ADDITIONS (Add lines 53 through 60). Enter here and on Line 2 of Form IT-140	61	.00

