

SCHEDULE
B
SPF-100 W

MODIFICATIONS TO FEDERAL S CORPORATION
AND PARTNERSHIP INCOME

2018

Adjustments Increasing

1. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	1	.00
2. Interest or dividend income on state and local bonds other than bonds from West Virginia sources	2	.00
3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax	3	.00
4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax.....	4	.00
5. Other:	5	.00
TOTAL INCREASING ADJUSTMENTS		
6. (Add lines 1 through 5; enter here and on Schedule A, line 5).....	6	.00

Adjustments Decreasing

7. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	7	.00
8. Refunds of state and local income taxes received and reported as income to the IRS.....	8	.00
9. Other:	9	.00
TOTAL DECREASING ADJUSTMENTS		
10. (Add lines 7 through 9; enter here and on Schedule A, line 6).....	10	.00

