

# Modifications to Adjusted Gross Income

# 2020

Modifications Decreasing Federal Adjusted Gross Income					Column A (You)		Column B (Spouse)		
27.	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				27		.00		.00
28.	Total amount of any benefit (including survivorship annuities) received from certain federal retirement systems by retired federal law enforcement officers				28		.00		.00
29.	Total amount of any benefit (including survivorship annuities) received from WV state or local police, deputy sheriffs' or firemen's retirement system, WV DNR. Excluding PERS—see page 22				29		.00		.00
30.	Military Retirement Modification				30		.00		.00
31.	Other Retirement Modification								
	Column A (You)		Column B (Spouse)						
(a)	West Virginia Teachers' and Public Employees' Retirement						.00		.00
(b)	Federal Retirement Systems (Title 4 USC §111)				31		.00		.00
					Add lines 31 (a) and (b). If that sum is greater than \$2000, enter \$2000				
32.	Certain assets held by subchapter S Corporation bank				32				
33.	Social Security Benefits Modification								
(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)				33		.00		.00
					You cannot claim this modification if your Federal AGI exceeds \$ 50,000 for SINGLE or MARRIED SEPARATE filers \$100,000 for MARRIED JOINT filers Multiply 33 (c) by 0.35				
34.	Active Duty Military pay for personnel with West Virginia Domicile (See instructions on page 22)				34		.00		.00
35.	Active Military Separation (see instructions on page 22) Must enclose military orders and discharge papers				35		.00		.00
36.	Refunds of state and local income taxes received and reported as income to the IRS ...				36		.00		.00
37.	Contributions to the West Virginia Prepaid Tuition/Savings Plan Trust Funds				37		.00		.00
38.	Railroad Retirement Board Income received				38		.00		.00
39.	Long-Term Care Insurance				39		.00		.00
40.	IRC 1341 Repayments				40		.00		.00
41.	Autism Modification (instructions on page 22)				41		.00		.00
42.	ABLE Act				42		.00		.00
43.	PBGC Modification								
(a)	retirement benefits that would have been paid from your employer-provided plan						.00		.00
(b)	retirement benefits actually received from PBGC				43		.00		.00
					Subtract line 43 (b) from (a)				
44.	Qualified Opportunity Zone business income				44		.00		.00
45.	(a) Year of birth (65 or older)	(b) Year of disability	(c) Income not included in lines 32 and 34 to 44 (NOT TO EXCEED \$8000)	(d) Add lines 27 through 31 and 33					
					Subtract line 45 column (d) from (c) (If less than zero, enter zero)				
You			.00	.00			.00		
Spouse			.00	.00	45				.00
46.	Surviving spouse deduction (instructions on page 23)				46		.00		.00



**Modifications Decreasing Federal Adjusted Gross Income**  
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47. Add lines 27 through 46 for each column	47		.00
<b>48.Total Subtractions</b> (line 47, Col A plus line 47,Col B) Enter here and on line 3 of FORM IT-140.	48		.00

Modifications Increasing Federal Adjusted Gross Income			
49. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax	49		.00
50. Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	50		.00
51. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	51		.00
52. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax	52		.00
53. Other income deducted from federal adjusted gross income but subject to state tax.....	53		.00
54. Withdrawals from a WV Prepaid Tuition/SMART529© Savings Plan NOT used for payment of qualifying expenses	54		.00
55. ABLE ACT withdrawals not used for qualifying expenses .....	55		.00
<b>56.TOTAL ADDITIONS</b> (Add lines 49 through 55). Enter here and on Line 2 of Form IT-140 .....	56		.00

