

# 2008 WEST VIRGINIA SCHEDULE M MODIFICATIONS TO ADJUSTED GROSS INCOME



PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140 \_\_\_\_\_

SOCIAL  
SECURITY  
NUMBER \_\_\_\_\_

**If you are claiming a disability modification on line 45, enclose Schedule H (page 22) with this return.**

Modifications <b>INCREASING</b> Federal Adjusted Gross Income (Additions)			
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 <b>DECREASING</b> Federal Adjusted Gross Income (Subtractions)		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 sheriff's 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 received from Military Retirement and Federal Retirement Systems. (Title 4 USC § 111) .....	38	.00	.00
<b>Combined amounts of Lines 37 and 38 must not exceed \$2,000</b>			
39. Military Retirement Modification ( <b>Enclose 1099R</b> ).....	39	.00	.00
40. Railroad Retirement Income received ( <b>Enclose form 1099RRB/documents supporting deduction</b> ).....	40	.00	.00
41. Refunds of state and local income taxes received and reported as income to the IRS.	41	.00	.00
42. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds.....	42	.00	.00
43. Other deduction(s) i.e., Long - Term Care Insurance, PBGC .....	43	.00	.00
44. West Virginia "EZ PASS" deduction.....	44	.00	.00
45. Senior citizen or disability deduction (see instructions on page 29)			
		<b>YOU</b>	<b>SPOUSE</b>
<b>YEAR OF BIRTH (IF 65 OR OLDER)</b>		_____	_____
<b>YEAR OF DISABILITY</b>		_____	_____
(a) Income not included in lines 35 through 44.....	(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)		<b>Enter smaller of (a) or (d)</b>	
45. Surviving spouse deduction (see instructions on page 29).....	45	.00	.00
46. Surviving spouse deduction (see instructions on page 29).....	46	.00	.00
47. Add lines 35 through 46 for each column.....	47	.00	.00
48. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140.....	48		.00

