





**2006  
WEST VIRGINIA RESIDENT  
SCHEDULES M and E**



P 1 1 2 0 0 6 0 2 W

*If you are claiming a disability modification on line 39, enclose Schedule H with return.*

**Modifications INCREASING Federal Adjusted Gross Income (Additions)**

23. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax .....	23		00
24. Interest or dividend income on state and local bonds other than bonds from West Virginia sources .....	24		00
25. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax .....	25		00
26. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax ..	26		00
27. Other income deducted from federal adjusted gross income but subject to state tax .....	27		00
28. Withdrawals from a medical savings account or prepaid tuition/savings plan NOT used for payment of qualifying expenses .....	28		00
29. TOTAL ADDITIONS (add lines 23 through 28). Enter here and on line 2 of Form IT-140 .....	29		00

**Modifications DECREASING Federal Adjusted Gross Income (Subtractions)**

	Column A (You)	Column B (Spouse)
30. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax .....	30	00
31. 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 .....	31	00
32. Up to \$2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111) .....	32	00
33. Military Retirement Modification ( <b>Enclose 1099R</b> ) .....	33	00
34. Pension Benefit Guaranty Modification ( <b>Enclose Schedule PBGC</b> ) .....	34	00
35. Income received and included in federal adjusted gross income but exempt from state tax by federal law. ( <b>Enclose form 1099RRB/documents supporting deduction</b> ) State the source and amount of exempt income .....	35	00
36. Refunds of state and local income taxes received and reported as income to the IRS .....	36	00
37. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds. ....	37	00
38. Other deduction(s) i.e., Long - Term Care Insurance, WV Medical Savings Account .....	38	00
39. Senior citizen or disability deduction (see instructions on page 8)	39	00
(a) Income from sources not included in lines 30 through 38 .....	(a)	
(b) Maximum modification .....	(b)	\$8,000 00
(c) Add lines 30 through 33 above .....	(c)	
(d) Subtract line (c) from line (b) .....	(d)	
(If less than zero, enter zero) Enter smaller of (a) or (d) .....	39	00
40. Surviving spouse deduction .....	40	00
41. Add lines 30 through 40 for each column .....	41	00
42. TOTAL SUBTRACTIONS (line 41, Column A plus line 41, Column B) Enter on line 3 of Form IT-140 .....	42	00

**SCHEDULE M  
MODIFICATIONS TO ADJUSTED GROSS INCOME**

**A separate Schedule E must be completed for each state for which credit is claimed.  
Remember to enclose a copy of the other state's return; otherwise, your credit will be disallowed.**

43. Income tax from your 2006 _____ return .....	43	00
NAME OF STATE		
44. West Virginia total income tax (line 8 of Form IT-140) .....	44	00
45. Net income derived from above state included in West Virginia total income .....	45	00
West Virginia income includes: Wage and Salary Income _____ Other Income _____		
46. West Virginia adjusted gross income (line 4 of Form IT-140) .....	46	00
47. Limitation of credit (line 44 multiplied by line 45 and divided by line 46) .....	47	00
48. West Virginia taxable income (line 7 of Form IT-140) .....	48	00
49. Alternative West Virginia taxable income (line 48 minus line 45) .....	49	00
50. Alternative West Virginia total income tax (rate schedule applied to amount shown on line 49) .....	50	00
51. Limitation of credit (line 44 minus line 50) .....	51	00
52. Maximum credit (line 44 minus line 12 of Form IT-140) .....	52	00
53. Total credit (the SMALLEST of lines 43, 44, 47, 51, or 52) Enter on line 13 of Form IT-140.....	53	00

**SCHEDULE E  
CREDIT FOR INCOME TAX  
PAID TO ANOTHER STATE**