WEST VIRGINIA CODE: §11-21-12j

§11-21-12j. Modifications to federal adjusted income.

(a) In addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to §11-21-12(c) of this code, any contributions to an account created pursuant to the West Virginia ABLE Act in §16-48-1 et seq. of this code is also an authorized modification reducing federal adjusted gross income, but only to the extent the amount is not allowable as a deduction when arriving at the taxpayer's federal adjusted gross income for the taxable year in which the payment is made. This modification is available regardless of the type of return form filed and shall not reduce taxable income below zero. The taxpayer may also elect to carry forward the modification over a period not to exceed five taxable years, beginning in the taxable year in which the payment was made.

(b) In addition to the amounts authorized to be added to federal adjusted gross income pursuant to §11-21-12(b) of this code, unless already included in federal adjusted gross income for the taxable year, there shall be added to federal adjusted gross income any amount previously deducted from federal adjusted gross income under this section for amounts deposited into an account created pursuant to the West Virginia ABLE Act in §16-48-1 et seq. of this code and subsequently withdrawn from the account for purposes other than a qualified disability expense authorized by the ABLE Act.

WV Legislature