

WEST VIRGINIA TAX DIVISION

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Senior Citizens Tax Credit

The Senior Citizen's Tax Credit is available to those homeowners who:

- Participate in the Homestead Exemption program (contact your county assessor's office for more information),
- Have paid their property tax, and
- Have income which is less than 150% of federal poverty guidelines (based on the number of people in the household). See Table 1 below.

Eligible individuals may send-in their copy of the SCTC-A form and instructions for claiming the refund each January.

Table 1: 2022 Income Eligibility – Must Be 150% of Federal Poverty Guidelines

<u># of People in Household</u>	<u>Maximum Income:</u>
1	\$20,385
2	\$27,465
3	\$34,545
4	\$41,625

**** For each additional Person, add \$7,080**

[TSD-411 \(/Documents/TSD/tsd411.pdf\)](/Documents/TSD/tsd411.pdf) This publication describes the senior citizen refundable tax credit and instructs an eligible citizen on how to receive the refund. It does not address property tax issues. This publication provides general information. It is not a substitute for tax laws or regulations.

Homestead Excess Property Tax Credit

In order to qualify for the Homestead Excess Property Tax Credit (HEPTC), your property taxes paid in 2022 must have exceeded 4% of your income in 2022. The maximum credit cannot exceed \$1,000.

Any amount of credit claimed under the Senior Citizen Tax Credit program will reduce the amount of credit you can claim under the Homestead Excess Property Tax Credit. The qualifications for the HEPTC are different from the SCTC-A.

If you were required to pay Federal Alternative Minimum Tax, your federal adjusted gross income

reported to the IRS must meet the following guidelines for you to qualify for this credit:

- If there is only 1 person living in your home, your federal adjusted gross income must be \$40,770 or less.
- If there are 2 people living in your home, your federal adjusted gross income must be \$54,930 or less.
- If there are 3 people living in your home, your federal adjusted gross income must be \$69,090 or less.
- If there are 4 people living in your home, your federal adjusted gross income must be \$83,250 or less.
- **For each additional person add \$14,160.

If you are not required to pay Federal Alternative Minimum Tax, your income less social security benefits must meet the following guidelines for you to qualify for this credit:

- If there is only 1 person living in your home, your income must be \$40,770 or less.
- If there are 2 people living in your home, your income must be \$54,930 or less.
- If there are 3 people living in your home, your income must be \$69,090 or less.
- If there are 4 people living in your home, your income must be \$83,250 or less.
- **For each additional person add \$14,160.

Return Required

If you are not required to file a federal return, sign the SCTC-A and mail to the address at the bottom of the form. If you later determine that you are required to file an Individual Income Tax return, form IT-140 (</Documents/PIT/2022/it140.2022.pdf>) MUST be marked and completed as an amended return. Be sure to enter the amount of Senior Citizen Tax Credit refund originally received.

If you are required to file a federal return, you must also complete the [IT-140 West Virginia Personal Income Tax Return \(/Documents/PIT/2022/it140.2022.pdf\)](/Documents/PIT/2022/it140.2022.pdf).

Resources that may provide assistance include:

- Volunteer Income Tax Association – 1-800-906-9887
- AARP Tax Aide Program – 1-888-227-7669

Forms

[IT-140 \(/Documents/PIT/2022/it140.2022.pdf\)](/Documents/PIT/2022/it140.2022.pdf) Personal Income Tax Return

[HEPTC-1 \(/Documents/PIT/2022/it140.schedule-HEPTC1.2022.pdf\)](/Documents/PIT/2022/it140.schedule-HEPTC1.2022.pdf) Homestead Excess Property Tax Credit

[Schedule M \(/Documents/PIT/2022/it140.schedule-M.2022.pdf\)](/Documents/PIT/2022/it140.schedule-M.2022.pdf) Modifications to Adjusted Gross Income

(tel:1-304-558-3333)

(1-800-982-8297)

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