



## Senior Citizens Tax Credit

Senior Citizens eligible for the Homestead Exemption Program through their county Assessor's Office may be entitled to a refundable income tax credit. For tax years 2003 through 2006, the credit is based on the amount of property taxes paid on the first \$10,000, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption. For tax year **2007 thru 2010**, the credit is based on the amount of property taxes paid on the first **\$20,000**, or portion thereof, of the taxable assessed value over the \$20,000 Homestead Exemption.

Taxpayers must have initially applied to the county assessor's office and become eligible for the Homestead Exemption program in order to be eligible for the Senior Citizens Tax Credit. It is not necessary to file an application with the State Tax Department or the county assessor's office to be eligible for this credit.

This refundable credit in no way exempts Senior Citizens from payment of taxes due the Sheriff of their county. Information on how to claim this refundable credit along with form WV/SCTC-1 will be mailed in January in conjunction with the State Income Tax packet. The form WV/SCTC-1 will reflect the **maximum** credit potentially available to the Senior and the procedures they must follow to apply for and receive this refundable tax credit.

According to West Virginia law, the credit amount is obtained from the county assessor's system and is determined before application of any penalty or interest for late payment. Credit eligibility is restricted to those who meet **ALL** of the following criteria in addition to participating in the Homestead Exemption Program:

- They must owe and pay a property tax liability on the Homestead Exemption eligible home (i.e., the assessed value of the eligible home must be greater than \$20,000 prior to the application of the Homestead Exemption).
- Their federal adjusted gross income must meet the low income test. **Federal Adjusted Gross Income** means the income reported on your Federal Tax return (e.g. form 1040, 1040A, 1040EZ).
- For tax years prior to 2008 they must either file an income tax return **OR** complete form WV/SCTC-1 to verify the annual income and the amount of the credit. Beginning in 2008 - Seniors must file a West Virginia income tax return to claim the credit.

Seniors must first determine if they meet the low income test. Low income means federal adjusted gross income for the year that is 150% or less of the federal poverty guideline for the corresponding household size for that year. Each year the federal poverty guidelines are adjusted by the U. S. Department of Health and Human Services. If the income is equal to or less than the amounts shown below, the credit may be claimed.

Tax Year	Household Size	150% of Poverty Guideline	Household Size	150% of Poverty Guideline
2010 & 2009	1	\$16,245	3	\$27,465
	2	\$21,855	4	\$33,075
For each additional person, add \$5,610.				
2008	1	\$15,600	3	\$26,400
	2	\$21,000	4	\$31,800
For each additional person, add \$5,400.				
2007	1	\$15,315	3	\$25,755
	2	\$20,535	4	\$30,975
For each additional person, add \$5,220.				

**Federal Adjusted Gross Income** means the income reported on their Federal Tax return (e.g. form 1040, 1040A, 1040EZ). If they were **NOT** required to file a Federal Tax return, they should complete the following worksheet to determine if the low income test is met for the year. **DO NOT INCLUDE SOCIAL SECURITY BENEFITS** that are not taxed on the federal return.

A.	Wages, salaries, tips received.....	A	_____
B.	Interest and dividend income.....	B	_____
C.	Alimony received.....	C	_____
D.	Taxable pensions and annuities (include any taxable social security benefits).....	D	_____
E.	Unemployment compensation.....	E	_____
F.	Other income (include capital gains, gambling winnings, farm income, business income or loss, etc.).....	F	_____
G.	Add lines A through F.....	G	_____
H.	Adjustments to income (i.e. alimony paid, IRA, etc.).....	H	_____
I.	Line G minus Line H (Calculated Federal Adjusted Gross Income).....	I	_____
	Compare this amount with the appropriate guideline income to determine if the low income test is met and you are allowed to claim the credit.		

If ALL conditions are met, taxpayers may claim the refundable credit in one of two ways for tax years prior to 2008:

- (1) If they are required to file a Personal Income Tax return, form WV/SCTC-1 must be completed and enclosed with their return in the same manner as W-2's or 1099's,
- (2) If they are **not** required to file an income tax return, they must complete form WV/SCTC-1, sign and return it to the:

State Tax Department  
 Senior Citizen Credit  
 P.O. BOX 1572  
 Charleston, WV 25326-1572.

**For Tax Years 2008, 2009, and 2010**, if ALL conditions are met, taxpayers may claim the refundable credit by following the instructions in the 2008, 2009 or 2010 Personal Income Tax Booklet and filing the Personal Income Tax return. If you filed a return in 2009 then you will automatically be mailed an Income Tax Booklet for tax year 2010. If you do not receive a booklet then you should call **1-800-422-2075** and request a 2010 Personal Income Tax Booklet.

**Refund Information:**

**Under NO circumstances should the homestead recipient file for the credit both ways.** Duplicate filings will greatly extend the time it takes to process a refund. Seniors should allow 4-6 weeks before contacting the Tax Department regarding the refund. In order for your refund check to be issued in the proper name you must make sure the name is correct on the WV/SCTC-1 or Income Tax Return that you send to the Tax Department. Make any necessary changes on the form.

Note: If the name(s) shown for the property listed on the WV/SCTC-1 has changed, it must be corrected on the form prior to filing. Ownership records must also be corrected at the county assessor's office. Due to administrative costs for processing, this credit will not be refunded if the credit is less than ten dollars.

The Senior Citizen Tax Credit must be claimed within three years after the due date of the West Virginia personal income tax return for the year in which the credit is first available. For example, the due date of the 2007 income tax return was April 16, 2008, therefore, the credit will expire for tax year 2007 on April 18, 2011.

Assistance may be obtained by calling

Compliance and Taxpayer Services Division  
(304) 558-3333 or 1-800-WVA-TAXS (1-800-982-8297)

A TDD Service is available for the hearing impaired by calling  
1-800-2TAXTDD (1-800-282-9833)

To order forms or publications call the automated information system at:  
(304) 344-2068 or 1-800-422-2075

Or visit our website: <http://www.wvtax.gov>

The following locations may also be contacted for assistance

BECKLEY, WV 25801  
407 Neville Street, Suite 109  
Phone – (304) 256-6764

HUNTINGTON, WV 25701  
2699 Park Avenue, Suite 230  
Phone – (304) 528-5568

CHARLESTON, WV 25301  
1206 Quarrier Street  
Phone – (304) 558-3333 or  
1-800-WVA-TAXS (1-800-982-8297)

PARKERSBURG, WV 26101  
400 Fifth Street  
Phone – (304)420-4570

CLARKSBURG, WV 26301  
30 West Pike Street, Suite 201  
Phone – (304) 627-2109

WHEELING, WV 26003  
40 Fourteenth Street  
Phone – (304) 238-1152