

**Part I**

|                        |                                 |   |
|------------------------|---------------------------------|---|
| Social Security Number | Spouse's Social Security Number | Number of People living in your household |
|------------------------|---------------------------------|---|

**Part II**

|  |                      |
|--|----------------------|
| 1. Taxpayer Name and Address Information | 2. Allowable Credit  |
| <input type="text"/>                     | <input type="text"/> |
|  | 3. Tax Year          |
|  | <input type="text"/> |

COUNTY      DISTRICT      MAP      PARCEL      SUB-PARCEL      PP ACCOUNT

West Virginia State Tax Department records indicate that you are eligible for the Homestead Exemption Program due to your age or disability and that you may be entitled to claim the Senior Citizens Refundable Income Tax Credit. For 2014, you may be entitled to claim the Homestead Excess Property Tax Credit in addition to the Senior Citizen Tax Credit. If the amount of property tax, less SCTC, paid on your OWNER-OCCUPIED home during 2014 exceeds 4% of your income (gross household income including social security benefits), you are eligible for a credit up to a maximum of \$1,000 equal to the amount of property tax paid in excess of 4% of your gross income. To calculate and/or claim the Homestead Excess Property Tax Credit, complete the enclosed Schedule HEPTC-1. Enter the total amount of credit on line 14 of IT-140.

**Part III**

**Are you required to file a federal return?**

**YES** — 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 \$17,505 or less.
- ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$23,595 or less.
- ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$29,685 or less.
- ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$35,775.

\*\* For each additional person add \$6,030.

**NO** — 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 \$17,505 or less.
- ▶ If there are 2 people living in your home, your income must be \$23,595 or less.
- ▶ If there are 3 people living in your home, your income must be \$29,685 or less.
- ▶ If there are 4 people living in your home, your income must be \$35,775 or less.

\*\* For each additional person add \$6,030.

**\*\*YOU MUST FILE the enclosed forms to receive your credit for refund\*\***

*Please refer to the detailed instructions on the back...*

