



Senior Citizens Tax Credit

This publication describes the senior citizen refundable income tax credit and instructs an eligible senior citizen on how to receive the refund. It does not address property tax issues. This publication is not a substitute for tax law and regulations.

I. General Information

Senior Citizens eligible for the Homestead Exemption Program through their county Assessor's Office may be entitled to a refundable income tax credit. In January senior citizens who receive the homestead exemption will receive a packet of information about claiming the refund along with form SCTC-1.

II. The Eligible Senior Citizen

To qualify for the refund, an eligible senior citizen must have paid their property tax in excess of the homestead exemption, meet low income requirements, and file West Virginia income tax.

III. Determining the Income Requirement

The eligible persons' **federal adjusted gross income** and the number of persons in the home determine eligibility. If an eligible senior citizen is not required to file federal income tax, the income used to determine eligibility will include wages, interest and dividend income, alimony received, certain pensions and annuities, unemployment compensation, gambling winnings, and farm income, amongst other income. The income **does not include any social security income**. For example, a person receives \$6,000 annually in retirement benefits, \$5,000 from an annuity, \$4,000 in unemployment compensation and receives social security benefits of \$20,000. This person's income is \$15,000. Page 31 of the 2014 West Virginia Personal Income Tax booklet has an income worksheet.

In the following chart, find the applicable tax year and number of persons in the senior's household. The senior citizen's income, as explained above, must be the same or less than that on the chart to qualify. (Each year the poverty guidelines are adjusted by the U.S. Department of Health and Human Services.)

Tax Year	Household Size	150% of Poverty Guideline
2014	1	\$17,505
	2	\$23,595
	3	\$29,685
	4	\$35,775

For each additional person, add \$6,090

2013	1	\$17,235
	2	\$23,265
	3	\$29,295
	4	\$35,325

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

2012	1	\$16,755
	2	\$22,695
	3	\$27,635
	4	\$34,575

For each additional person, add \$5,940.

IV. Claiming the Refund

If you meet the income requirement, you must file West Virginia personal income tax (form IT-140) and form SCTC-1 in order to claim the refund. The amount of allowable credit is already determined and is found on line 2 of SCTC-1 which is part of the information packet. This number is also entered on line 13 of the West Virginia personal income tax form IT-140.

The eligible person's federal adjusted gross income or the income calculated on page 31 of IT-140 (income that does not include social security) is placed on line 1 of the West Virginia income tax form (form IT-140). Complete the rest of the form. Mail form IT-140 along with SCTC-1 to

West Virginia State Tax Department
P.O. Box 1572
Charleston, WV 25326

If you qualify for the Senior Citizen Tax Credit, you may qualify for the Homestead Excess Property Tax Credit.