



This publication provides general information and is not meant to be a substitute for tax laws or regulations.

West Virginia Tax Division records indicate that you qualify for the Motor Vehicle Tax Credit (MV-1) due to your timely payment of personal property taxes on your eligible motor vehicle(s). Please refer to TSD 454 if you have additional questions.

You need to complete the information and follow the instructions listed below in order to claim this credit. Failure to complete the form and follow the instruction will result in denial of the credit.

Taxpayer Information: Enter your SSN. If filing a joint return, also enter your spouse's SSN. If filing as a business, use your EIN.

Answer the question **“Are you required to file a federal return?”**

- **“Yes”:** If you are required to file a federal tax return, you must file a WV Income Tax Return. You must submit the MV-1 with your WV Income Tax Return. If you are **also** claiming the Senior Citizens Tax Credit or the Homestead Excess Property Tax Credit, a copy of each credit schedule is required to be submitted as well. Failure to submit the required income tax return, schedules and supporting documentation will result in denial of this credit.
- **“No”:** If you are **not** required to file a federal personal income tax return and are **not** claiming any additional credits, you will need file a claim for refund by using the Tax Division’s web portal <https://mytaxes.wvtax.gov> Select online service “Claim the MV-1 credit”
- If later it is determined that you are required to file a personal income tax return, the return **MUST** be marked and completed as an amended return. Be sure to enter the amount of Motor Vehicle Tax Credit refund originally received.

NOTE: If you are not required to file an income tax return and do not have internet access to submit through the web portal, then you will be required to submit a completed WV Income tax return along with the MV-1 in order to claim the credit. DO NOT SEND A MV-1 IN WITHOUT A COMPLETED WV INCOME TAX RETURN. IT WILL BE DENIED.