

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

| # of People in Household | Maximum Income | # of People in Household | Maximum Income |
|--------------------------|----------------|--------------------------|----------------|
| 1 | \$18,090 | 3 | \$30,630 |
| 2 | \$24,360 | 4 | \$36,900 |

** For each additional Person, add \$6,270

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:

1. Enter the Federal Adjusted Gross Income of the homeowner.....
2. Enter the income of all individuals listed as living in the household but would file a tax return separate from the Senior Citizen Tax Credit associated with this return.....
3. Add lines 1 & 2 and enter result here. If this amount is more than the maximum income listed in the table above, you do not qualify for the credit.....

NO — your income less social security benefits must meet the following guidelines for you to qualify for this credit:

1. Wages, salaries, tips received.....
2. Interest and dividend income.....
3. Alimony received.....
4. Taxable pensions and annuities.....
5. Unemployment compensation.....
6. Other income (include capital gains, gambling winnings, farm income, etc.....
7. Add lines 1 through 6.....
8. Adjustments to income (i. e. alimony paid, IRA, etc.).....
9. Enter the income of all individuals listed as living in the household but would file a tax return separate from the Senior Citizen Tax Credit associated with this return.....
10. Line 7 minus line 8 plus line 9. If this amount is more than the maximum income listed in the above table, you do not qualify for the credit.....

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

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



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 Citizen Refundable Income Tax Credit. For 2017, 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 2017 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.

INSTRUCTIONS

To claim the Senior Citizen Refundable Income Tax Credit, follow these simple steps:

1. Complete Part I of this schedule SCTC-1 by entering your social security number, your spouse's social security number (if filing jointly) and the number of people residing in your home.
2. Complete Part III of this schedule. Check YES if you are required to file a federal return or NO if you are not required to file a federal return. Complete the lines under the box you checked to determine your household income. Compare your household income to the table above Part III. If your household income is more than the Maximum Income for the number of people in your household, **STOP** – you do not qualify for this credit. Otherwise, continue with the following steps.
3. Complete the top portion of IT-140, West Virginia Personal Income Tax Return. Enter your name and social security number, spouse's name and social security number (if filing jointly), complete mailing address, and filing status.
4. Enter your income on line 1 of IT-140. If you are required to file a federal return, your federal adjusted gross income must be entered here. If you have taxable income, you are required to complete the IT-140 and any supporting schedules. Visit our website at tax.wv.gov to obtain additional forms.
5. Enter the amount of allowable credit from Part II of this schedule on line 13 of the IT-140. If you have anything else to claim (credits, withholding, payments) complete IT-140 accordingly.
6. If you have taxable income that is subject to WV State Income Tax withholding, you must complete and file the IT-140W. Visit our website tax.wv.gov to obtain Form IT-140W. Enter the amount of withholding from Schedule IT-140W on line 11 of the IT-140.
7. If you do not have anything else to claim, simply enter the amount of the credit you wish to be refunded on 17, 19, 21, 23, 26, and 30.
8. Sign and date your return.
9. Attach schedule SCTC-1, HEPTC-1 if applicable to the IT-140 and IT-140W (if claiming withholding) and mail in the provided envelope to:

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

Your envelope must include ALL ENCLOSED FORMS!

SCTC-1, HEPTC if applicable, and IT-140