



SENIOR CITIZEN TAX CREDIT

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

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.

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.

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**. The SCTC-1 has an income worksheet.

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.

- 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
2019	1	\$18,735
	2	\$25,365
	3	\$31,995
	4	\$38,625
	<i>For each additional person, add</i>	\$ 6,630
2018	1	\$18,210
	2	\$24,690
	3	\$31,170
	4	\$37,650
	<i>For each additional person, add</i>	\$ 6,480
2017	1	\$18,090
	2	\$24,360
	3	\$30,630
	4	\$36,900
	<i>For each additional person, add</i>	\$ 6,270
2016	1	\$17,820
	2	\$24,030
	3	\$30,240
	4	\$36,450
	<i>For each additional person, add</i>	\$ 6,210

CLAIMING THE REFUND

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

**ASSISTANCE AND
ADDITIONAL
INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov