



STATE OF WEST VIRGINIA

Department of Revenue State Tax Department

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

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Seniors must file a state income tax return to receive the Senior Citizens' Personal Income Tax credit

CHARLESTON, W.V.—West Virginia State Tax Commissioner Christopher G. Morris today issued a reminder that West Virginia Senior Citizens who seek to claim the *Senior Citizens' Personal Income Tax Credit* must file a West Virginia state personal income tax return this year.

"By requiring qualified Senior Citizen Personal Income Tax Credit Taxpayers to file a personal income tax return for Tax Year 2009, the State Tax Department will provide the refundable credit more efficiently to qualified seniors and eliminate confusion," Morris said.

Under previous procedures, the refund process was not as efficient as it could be. The process was confusing for the Taxpayer and cumbersome for the Department.

Qualifying for the Homestead Exemption Program, which exempts from property tax the first \$20,000 of assessed value of a senior citizen's home, is a prerequisite for claiming the Senior Citizens' Personal Income Tax Credit. Senior Citizens should contact their County Assessor's Office to learn if they qualify for the Homestead Exemption Program prior to filing for the Senior Citizen Tax Credit. The Senior Citizens' Personal Income Tax Credit is for property tax paid on property that is subject to the Homestead Exemption.

In 2009, the Senior Citizens Personal Income Tax Credit is based on the amount of property taxes paid on the first \$20,000, or portion thereof, of the taxable assessed value in excess of the Homestead Exemption. The form **WV/SCTC-1** shows the credit potentially available to Seniors, and the personal income tax instructions booklet for the 2009 tax year includes the procedures Seniors must follow to receive the refundable tax credit.

Seniors must meet the following requirements, in addition to qualifying for the Homestead Exemption Program, in order to claim the Senior Citizens' Personal Income Tax Credit:

- They must owe and pay a property tax liability on the Homestead Exemption eligible home;
- Their federal adjusted gross income, as reported on their federal tax return, must meet the low income test; and
- They must file a state income tax return to claim the credit. The State Tax Department cannot process a Senior Citizens' Personal Income Tax Credit claim without the completed personal income tax return, including a completed form **WV/SCTC-1**.

It is important to note the Senior Citizen Personal Income Tax Credit in no way exempts Seniors from payment of property tax due the County Sheriff.

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