

Part I

Social Security Number	Spouse's Social Security Number	Number of People living in your household
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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

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 Citizens Refundable Income Tax Credit. For 2012, 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 2012 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.

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:

- ▶ If there is only 1 person living in your home, your federal adjusted gross income must be \$16,755 or less.
- ▶ If there are 2 people living in your home, your federal adjusted gross income must be \$22,695 or less.
- ▶ If there are 3 people living in your home, your federal adjusted gross income must be \$28,635 or less.
- ▶ If there are 4 people living in your home, your federal adjusted gross income must be \$34,575.

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

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

- ▶ If there is only 1 person living in your home, your income must be \$16,755 or less.
- ▶ If there are 2 people living in your home, your income must be \$22,695 or less.
- ▶ If there are 3 people living in your home, your income must be \$28,635 or less.
- ▶ If there are 4 people living in your home, your income must be \$34,575 or less.

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

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

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



INSTRUCTIONS

To claim the Senior Citizens 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 by checking YES if you are required to file a federal return or NO if you are not required to file a federal return.
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. Remember, you must meet the income guidelines in Part III of this schedule. If you have taxable income, you are required to complete the IT-140 and any supporting schedules. Visit our website at www.wvtax.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 www.wvtax.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