

**WEST VIRGINIA STATE TAX DEPARTMENT
SCHEDULE SETC
RESIDENTIAL SOLAR ENERGY TAX CREDIT**



Last Name

_____-_____
Your Social Security Number

First Name

_____-_____
Spouse's Social Security Number

Spouse's Last Name - Only if different from Last Name above

Spouse's First Name

Present Home Address

_____-_____
Your Telephone Number

City or Town

State

_____-_____
Zip Code

Tax Year

Section A: In order to claim the credit, the following information must be provided to the West Virginia Tax Department:

Installation (i.e., placed in service) date:

_____-_____-_____
MM DD YYYY

Use And Type of Solar Energy System (place an X in all blocks that apply):			
Use of Solar Energy System	Solar Thermal System	Solar Electric (Photovoltaic) System	Restrictions
Generate Electricity			Structure does not include a swimming pool, hot tub, or any other energy storage medium that has a function other than storage. Additionally, system must derive at least 50% of its energy to heat or cool from the sun.
Heat or Cool a Structure			
Provide Hot Water for Use in the Structure or to Provide Solar Process Heat			
Restrictions	All installations of solar thermal systems and solar electric systems must meet or exceed any code(s) adopted by the county or municipality in which the system is located.		

Section B: Credit available:

1. Total cost of purchase and installation: 1. \$ _____
2. Total credit available (30% of cost, or \$2,000, whichever is less): 2. \$ _____
3. Credit claimed in prior years:
 - a. 2009 3a. \$ _____
 - b. 2010 3b. \$ _____
 - c. 2011 3c. \$ _____
 - d. 2012 3d. \$ _____
 - e. Total (sum of amounts on lines 3a through 3d) 3e. \$ _____
4. Credit available this tax year (amount on line 2 less the amount on line 3e) 4. \$ _____

Section C: Amount of credit applied:

5. West Virginia Personal Income Tax liability current year 5. \$ _____
6. Solar Energy Credit to be claimed current year (enter the smaller of: (a) amount on line 4 or (b) the amount on line 5. Also enter this value on Tax Credit Recap Schedule). 6. \$ _____
7. Credit remaining (amount on line 4 less the amount on line 6) 7. \$ _____

GENERAL INSTRUCTIONS

To claim this credit, this schedule must be completed and filed with your Personal Income Tax return (IT-140). The schedule and return must be filed by the due date of the annual return without regard to extension of time for filing and payment of tax.

These instructions are not a substitute for tax statutes and regulations. They are intended to facilitate the claiming of this credit. The statutes are codified at **West Virginia Code** 11-13Z and the regulations at 110 C.S.R. 21D § 1, et. seq. and may be obtained from the Secretary of State for a reasonable fee. Questions concerning interpretation of law or these forms and instructions should be addressed to the West Virginia State Tax Department.

The Residential Solar Energy Tax Credit may be taken by any taxpayer who installs, or causes to be installed, a solar energy system on property located in this state which is owned by the taxpayer and used as a residence after July 1, 2009. The amount of the credit allowed against the taxes imposed in article twenty-one of the West Virginia Code is equal to thirty percent of the cost to purchase and install the system up to a maximum amount of \$2,000.

To qualify for the solar energy system tax credit, a solar energy system must:

1. Be a new and complete system able to collect, store, convert, monitor, and distribute energy to the residence it serves
2. Be installed in the immediate vicinity of the residence served such that the solar energy is delivered directly to the residence
3. Be a photovoltaic system, a solar domestic hot water system, or an active solar space heating system.

SPECIFIC INSTRUCTIONS

Section A: In order to qualify for the credit, the solar energy system must have been placed in service after July 1, 2009 on property located in West Virginia and used as a residence after July 1, 2009.

Section B: Total cost to purchase and install shall include:

- architectural and engineering services, and designs and plans directly related to the construction or installation of the solar energy system
- labor costs properly allocated to on-site preparation, assembly and original installation
- materials

Costs shall not include such items as extended warranties, delivery fees, discounts or rebates, permit fees, operating and maintenance costs, repair costs, service contracts, supplemental heating equipment costs used with solar collectors, unpaid labor, etc.

The amount of the credit is 30 percent of the total cost, up to a maximum of \$2,000. The solar energy system is not eligible for the credit until it is placed in service. If the amount of the tax credit in any taxable year exceeds the taxpayer's liability for that year, the excess may be carried over and applied as a credit against the tax liability of the taxpayer for succeeding taxable years until the earlier of the following:

1. Four taxable years have elapsed, or
2. The full amount of the excess credit is used.

No carryback to a prior taxable year is allowed for the amount of any unused portion of any annual credit allowance.

Application of the credit allowed in combination with all other applicable tax credits, exemptions and deductions shall not reduce the tax liability below zero, and in no circumstances be applied as a refundable credit, or result in a refundable credit.

If any unused credit remains after July 1, 2014, the amount thereof is forfeited.