



This publication provides general information and is not meant to be a substitute for tax laws or regulations.

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 how to claim the refund, if eligible, along with form SCTC-A.

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 personal income tax.

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-A has an income worksheet.

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 for the Senior Citizen Tax Credit**. Each year the poverty guidelines are adjusted by the U.S. Department of Health and Human Services.

| 2023 Low-Income Guidelines | |
|----------------------------------|-----------------|
| Household Size | SCTC Max Income |
| 1 | \$21,870 |
| 2 | \$29,580 |
| 3 | \$37,290 |
| For each additional person, add: | \$7,710 |
| 2022 Low-Income Guidelines | |
| Household Size | SCTC Max Income |
| 1 | \$20,385 |
| 2 | \$27,465 |
| 3 | \$34,545 |
| For each additional person, add: | \$7,080 |

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

For more information, you can:

- Call a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- Email taxhelp@wv.gov
- Go Online to tax.wv.gov