WEST VIRGINIA CODE: §11-21-10a

§11-21-10a. Adoption tax credit.

A one time credit against the tax imposed by the provisions of this article shall be allowed as follows:

Nonfamily adoptions. — For nonfamily adoptions, the credit is equal to $5,000 which may be taken in the year of the adoption of each nonfamily child, whose age at adoption is under eighteen years. This credit may, at the option of the taxpayer, be taken over a period of three years.

For the purpose of this section and credit "nonfamily adoptions" means adoptions of a child or children by a taxpayer or taxpayers who are not the father, mother, or stepparent of the child.

WV Legislature