WEST VIRGINIA CODE: §11-21-15

§11-21-15. West Virginia itemized deduction of a resident individual.

(a) General. -- If federal taxable income of a resident individual is determined by itemizing deductions from his federal adjusted gross income, he may elect to deduct his West Virginia itemized deduction in lieu of his West Virginia standard deduction. The West Virginia itemized deduction of a resident individual means the total amount of his deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the laws of the United States for the taxable year with the modifications specified in this section.

(b) Husband and wife. -- (1) A husband and wife, both of whom are required to file returns under this article, shall be allowed West Virginia itemized deductions only if both elect to take West Virginia itemized deductions.

(2) The total of the West Virginia itemized deductions of a husband and wife whose federal taxable income is determined on a joint return, but whose West Virginia taxable incomes are determined separately, may be taken by either or divided between them in such proportions as they may elect.

(c) Modifications reducing federal itemized deductions. -- The total amount of deductions from federal adjusted gross income shall be reduced by the amount of such federal deductions for:

(1) Income taxes imposed by this state or any other taxing jurisdiction; and

(2) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income from which is exempt from tax under this article.

(d) Partners. -- The amounts of modifications under subsection (c) required to be made by a partner with respect to items of deduction of a partnership shall be determined under section seventeen.

(e) Expiration. -- The West Virginia itemized deduction provided in this section shall not apply to taxable years beginning after December 31, 1986.

WV Legislature