

# WEST VIRGINIA CODE: §11-21-16

## **§11-21-16. West Virginia personal exemptions of resident individual.**

(a) General. -- For any tax imposed under the provisions of this article with respect to any taxable year prior to January 1, 1983, a resident individual shall be allowed a West Virginia exemption of \$600 for each exemption for which he is entitled to a deduction for the taxable year for federal income tax purposes. With respect to any taxable year beginning on or after January 1, 1983, and prior to January 1, 1984, said exemption shall be \$700; with respect to any taxable year beginning on or after January 1, 1984, said exemption shall be \$800; and with respect to any taxable year beginning on or after January 1, 1987, said exemption shall be \$2,000.

(b) Husband and wife. -- If the West Virginia income taxes of a husband and wife are separately determined but their federal income tax is determined on a joint return, each of them shall be separately entitled, with respect to any taxable year prior to January 1, 1983, to a West Virginia exemption of \$600 for each federal exemption to which he would be separately entitled for the taxable year if their federal income taxes had been determined on separate returns. With respect to any taxable year beginning on or after January 1, 1983, and prior to January 1, 1984, said exemption shall be \$700; with respect to any taxable year beginning on or after January 1, 1984, said exemption shall be \$800; and with respect to any taxable year beginning on or after January 1, 1987, said exemption shall be \$2,000.

(c) Surviving spouse. -- For taxable years beginning after December 31, 1986, a surviving spouse shall be allowed one additional exemption of \$2,000 for the two taxable years beginning after the year of death of the deceased spouse.

For purposes of this section and section twelve of this article, a surviving spouse means a taxpayer whose spouse died during the taxable year prior to the taxable year for which the annual return is being filed and who has not remarried at any time before the end of the taxable year for which the annual return is being filed.

(d) Certain dependents. -- Notwithstanding any provisions in this section, for taxable years beginning after December 31, 1986, a resident individual whose exemption amount for federal tax purposes is zero by virtue of section 151(d)(2) of the Internal Revenue Code of 1986, shall be allowed a single West Virginia exemption in the amount of \$500.