WEST VIRGINIA CODE: §11-21-22a

§11-21-22a. Definitions.

When used in this section and sections twenty-two, twenty-two-b and twenty-two-c of this article, the following terms shall have the meaning ascribed herein, unless a different meaning is clearly provided by the context in which the term is used.

(a) "Federal poverty guidelines" means the U. S. Department of Health and Human Services poverty guidelines updated periodically in the Federal Register under the authority of 42 U. S. C. §9902(c) and available each year on June 30.

(b) "Family size" means the total number of exemptions that may be legally claimed on the West Virginia resident personal income tax return for the taxable year for which the tax credit is claimed: Provided, That family size shall not include the additional exemption that may be claimed by a surviving spouse pursuant to subsection (c), section sixteen of this chapter: Provided, however, That if the total number of exemptions that may be legally claimed on the West Virginia resident personal income tax return for the taxable year for which the tax credit is claimed exceeds eight, the family size shall be deemed eight.

(c) "Indexed tax credit tables" means the two tables annually developed and published by the Tax Commissioner pursuant to the requirements of section twenty-two-b of this article.

(d) "Modified federal adjusted gross income" means the federal adjusted gross income plus any applicable increasing West Virginia modifications plus any tax exempt interest income reported on the federal tax return.

(e) "Qualified taxpayer" means a taxpayer:

(1) Who files the West Virginia personal income tax return required by this article;

(2) Who files as an individual, as a head of household, as a husband and wife who file a joint return, as an individual entitled to file as a surviving spouse, or as a husband and wife who file separate returns; and

(3) Whose modified federal adjusted gross income does not exceed:

(A) The federal poverty guidelines amount for the family size of the taxpayer plus $2,700 for those taxpayers who file as an individual, as a head of household, as a husband and wife who file a joint return, or as an individual entitled to file as a surviving spouse; or

(B) Fifty percent of the federal poverty guidelines amount for the family size of the taxpayer plus $1,350 for those taxpayers who are husband and wife and who file separate returns.

(f) "Tax credit" means the low-income family tax credit authorized by this article.

WV Legislature