



Three credits were created with the passage of 2023 House Bill 2526. Please note, these did have some version changes, so please be sure that you are using the most current version of the form for your substitute forms.

These credits all require that the property tax be paid timely.

- What is timely?
 - 2nd half 2023 must be paid prior to April 2024
 - 1st half 2024 must be paid prior to Oct 2024
 - 2nd half 2024 must be paid in 2024.
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For all three credits, please note the following formats:

- County is the full name of the county
- Ticket numbers can be alphanumeric. Please do not drop leading zeroes.
- District, map, and parcel is a code, generally numeric though there are some alpha characters occasionally. Please do not drop leading zeroes.
 - Please note Parcel is only 4 digits

Example tax ticket, showing where the ticket details are.

Kanawha County Real Property - Tax Year: 2024

Ticket Number: _____ Account Number: _____
 District: **11** - CHAS E More Info: [Details](#)

Owner Name: In Care of: Address: Lending Inst:	Property: Map: 02 Parcel: 080A 0000 0000 Lot Size: Acreage: Book: 25 Page: 08
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Another example:

Raleigh Tax Statement	Type	Account	Year	Ticket	Map/Parcel
District 08 -SHADY SPRING	Real Estate	0 4	2024	2 2	2005 / 0028 0002

1. Motor Vehicle Property Tax Credit MV-1

Please see TSD 454 for details: <https://tax.wv.gov/Documents/TSD/tsd454.pdf>

- The WV Tax Division will issue the MV-1 schedule, similar to how we send the SCTC schedule.
- Taxpayers who have not received their MV-1 and think that they are eligible should get a reprint of their MV-1 from our MyTaxes portal or contact WV Taxpayer services.
- Filing:

Important information for TY 2024

- Taxpayers who are paper filing MUST use the MV-1 issued to them by the tax division.
- Taxpayers who are MEF filing MUST provide the MV-1 Credit claim number and eligible amount **in the schema**. The county, ticket, and ticket amount should also be included.
- Some important differences from the SCTC.
 - An MV-1 cannot be mailed to the Tax Division by itself. It MUST be sent with a return or claimed through our online portal.
 - Taxpayers may have more than one MV-1.
- MV-1 can be claimed on the IT-140, IT-141, PTE-100, EPT-100, and CIT-120.
- For partnerships (both PTE-100 and EPT-100), it must be claimed at the entity level and is not passed to the partners.

2. **Small Business Property Tax Credit SB-1**

- Eligible small businesses may also get a credit for other ad valorem property tax paid timely. Eligible taxpayer is one that has an aggregate appraised value of \$1,000,000 or less. On the SB-1 this is the second part of line 5 (total assessed value divided by 0.6).
- Whether filing by paper or MEF, **all** the information MUST be provided to avoid processing delays.
- Taxpayer's can either include a schedule SB-1 with their paper return or as part of their MEF return. An SB-1 cannot be filed separate from the main return.
 - MEF filers may have the SB-1 in schema or as a PDF attachment.
- For taxpayers with more than 10 tickets, they should file more than one SB-1,
 - Note that the \$1,000,000 eligibility limit applies to all related businesses, so if the one business has 20 tickets, and the aggregate appraised value of all 20 tickets is greater than \$1,000,000 they do not qualify for the tax.
- For instances where one return may have more than one unrelated business, more than one SB-1 can also be filed.
 - EXAMPLE: Spouse A has a mechanic business and is the sole proprietor. Spouse B has a sewing business and is the sole proprietor. In this case, Each spouse will complete their own SB-1 as their businesses are unrelated.
- SB-1 can be claimed on the IT-140, IT-141, PTE-100, EPT-100, and CIT-120.
- For partnerships (both PTE-100 and EPT-100), it must be claimed at the entity level and is not passed to the partners.

3. **Disabled Veteran Property tax credit DV-1**

- Credit will be denied if the letter of disability or the tax tickets are not included.
 - Paper filers must file the DV-1 with their return.
 - MEF filers may have the DV-1 in schema or as a pdf attachment.
 - If you are providing the DV-1 as a PDF attachment, the tickets and letter can be part of the same pdf or a separate pdf that is clearly marked (such as "DV-1 letter" or "DV-1 tickets")

Important information for TY 2024

- There could be processing delays if all the information is not present.
- DV-1 is only able to be claimed on the IT-140. Only one DV-1 can be attached.

Child and dependent care credit

Passed in the 2nd 2024 special session in HB 226.

- The amount of credit is equal to half of the federal child and dependent care tax credit allowed to the person under the provisions of 26 U.S.C. § 21.
- For TY 2024, this is claimed on IT-140 RECAP line 18, which was the Small Arms and Ammunition credit line.

ATS and Forms testing

Schemas will not be released until they complete internal testing. This is expected no earlier than mid November. An announcement will go out on the FTA SES when they are released.

Remember that ATS will be done through the MVP this year.

Forms testing has begun. We have already begun sending approvals. Please do not wait until the end of the testing period to send those. It just started moving this week, so for everyone who submitted in the past few months, you should get a response by Oct 28.