

Family Tax Credit Schedule FTC-1

2015

PRIMARY LAST NAME
SHOWN ON FORM
IT-140

SOCIAL
SECURITY
NUMBER

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. **If this schedule is not attached to Form IT-140, the credit will be disallowed.**

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit.</i>	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c (<i>This is your Family Size for the Family Tax Credit</i>).....	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. If the exemptions on line 5 are greater than 8, use the table for a family size of 8.	6	
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140.	8	.00



2015 FAMILY TAX CREDIT TABLES

Filing Single, Head of Household, Widow(er) with dependent child, Married Filing Jointly

Number of Family Members in Household	1			2			3			4		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$11,770	100.0%	\$0	\$15,930	100.0%	\$0	\$20,090	100.0%	\$0	\$24,250	100.0%
	\$11,770	\$12,070	90.0%	\$15,930	\$16,230	90.0%	\$20,090	\$20,390	90.0%	\$24,250	\$24,550	90.0%
	\$12,070	\$12,370	80.0%	\$16,230	\$16,530	80.0%	\$20,390	\$20,690	80.0%	\$24,550	\$24,850	80.0%
	\$12,370	\$12,670	70.0%	\$16,530	\$16,830	70.0%	\$20,690	\$20,990	70.0%	\$24,850	\$25,150	70.0%
	\$12,670	\$12,970	60.0%	\$16,830	\$17,130	60.0%	\$20,990	\$21,290	60.0%	\$25,150	\$25,450	60.0%
	\$12,970	\$13,270	50.0%	\$17,130	\$17,430	50.0%	\$21,290	\$21,590	50.0%	\$25,450	\$25,750	50.0%
	\$13,270	\$13,570	40.0%	\$17,430	\$17,730	40.0%	\$21,590	\$21,890	40.0%	\$25,750	\$26,050	40.0%
	\$13,570	\$13,870	30.0%	\$17,730	\$18,030	30.0%	\$21,890	\$22,190	30.0%	\$26,050	\$26,350	30.0%
	\$13,870	\$14,170	20.0%	\$18,030	\$18,330	20.0%	\$22,190	\$22,490	20.0%	\$26,350	\$26,650	20.0%
	\$14,170	\$14,470	10.0%	\$18,330	\$18,630	10.0%	\$22,490	\$22,790	10.0%	\$26,650	\$26,950	10.0%
	\$14,470		0.0%	\$18,630		0.0%	\$22,790		0.0%	\$26,950		0.0%

Number of Family Members in Household	5			6			7			8 or More		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$28,410	100.0%	\$0	\$32,570	100.0%	\$0	\$36,730	100.0%	\$0	\$40,890	100.0%
	\$28,410	\$28,710	90.0%	\$32,570	\$32,870	90.0%	\$36,730	\$37,030	90.0%	\$40,890	\$41,190	90.0%
	\$28,710	\$29,010	80.0%	\$32,870	\$33,170	80.0%	\$37,030	\$37,330	80.0%	\$41,190	\$41,490	80.0%
	\$29,010	\$29,310	70.0%	\$33,170	\$33,470	70.0%	\$37,330	\$37,630	70.0%	\$41,490	\$41,790	70.0%
	\$29,310	\$29,610	60.0%	\$33,470	\$33,770	60.0%	\$37,630	\$37,930	60.0%	\$41,790	\$42,090	60.0%
	\$29,610	\$29,910	50.0%	\$33,770	\$34,070	50.0%	\$37,930	\$38,230	50.0%	\$42,090	\$42,390	50.0%
	\$29,910	\$30,210	40.0%	\$34,070	\$34,370	40.0%	\$38,230	\$38,530	40.0%	\$42,390	\$42,690	40.0%
	\$30,210	\$30,510	30.0%	\$34,370	\$34,670	30.0%	\$38,530	\$38,830	30.0%	\$42,690	\$42,990	30.0%
	\$30,510	\$30,810	20.0%	\$34,670	\$34,970	20.0%	\$38,830	\$39,130	20.0%	\$42,990	\$43,290	20.0%
	\$30,810	\$31,110	10.0%	\$34,970	\$35,270	10.0%	\$39,130	\$39,430	10.0%	\$43,290	\$43,590	10.0%
	\$31,110		0.0%	\$35,270		0.0%	\$39,430		0.0%	\$43,590		0.0%

Married Filing Separately

Number of Family Members in Household	1			2			3			4		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$5,885	100.0%	\$0	\$7,965	100.0%	\$0	\$10,045	100.0%	\$0	\$12,125	100.0%
	\$5,885	\$6,035	90.0%	\$7,965	\$8,115	90.0%	\$10,045	\$10,195	90.0%	\$12,125	\$12,275	90.0%
	\$6,035	\$6,185	80.0%	\$8,115	\$8,265	80.0%	\$10,195	\$10,345	80.0%	\$12,275	\$12,425	80.0%
	\$6,185	\$6,335	70.0%	\$8,265	\$8,415	70.0%	\$10,345	\$10,495	70.0%	\$12,425	\$12,575	70.0%
	\$6,335	\$6,485	60.0%	\$8,415	\$8,565	60.0%	\$10,495	\$10,645	60.0%	\$12,575	\$12,725	60.0%
	\$6,485	\$6,635	50.0%	\$8,565	\$8,715	50.0%	\$10,645	\$10,795	50.0%	\$12,725	\$12,875	50.0%
	\$6,635	\$6,785	40.0%	\$8,715	\$8,865	40.0%	\$10,795	\$10,945	40.0%	\$12,875	\$13,025	40.0%
	\$6,785	\$6,935	30.0%	\$8,865	\$9,015	30.0%	\$10,945	\$11,095	30.0%	\$13,025	\$13,175	30.0%
	\$6,935	\$7,085	20.0%	\$9,015	\$9,165	20.0%	\$11,095	\$11,245	20.0%	\$13,175	\$13,325	20.0%
	\$7,085	\$7,235	10.0%	\$9,165	\$9,315	10.0%	\$11,245	\$11,395	10.0%	\$13,325	\$13,475	10.0%
	\$7,235		0.0%	\$9,315		0.0%	\$11,395		0.0%	\$13,475		0.0%

Number of Family Members in Household	5			6			7			8 or More		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$14,205	100.0%	\$0	\$16,285	100.0%	\$0	\$18,365	100.0%	\$0	\$20,445	100.0%
	\$14,205	\$14,355	90.0%	\$16,285	\$16,435	90.0%	\$18,365	\$18,515	90.0%	\$20,445	\$20,595	90.0%
	\$14,355	\$14,505	80.0%	\$16,435	\$16,585	80.0%	\$18,515	\$18,665	80.0%	\$20,595	\$20,745	80.0%
	\$14,505	\$14,655	70.0%	\$16,585	\$16,735	70.0%	\$18,665	\$18,815	70.0%	\$20,745	\$20,895	70.0%
	\$14,655	\$14,805	60.0%	\$16,735	\$16,885	60.0%	\$18,815	\$18,965	60.0%	\$20,895	\$21,045	60.0%
	\$14,805	\$14,955	50.0%	\$16,885	\$17,035	50.0%	\$18,965	\$19,115	50.0%	\$21,045	\$21,195	50.0%
	\$14,955	\$15,105	40.0%	\$17,035	\$17,185	40.0%	\$19,115	\$19,265	40.0%	\$21,195	\$21,345	40.0%
	\$15,105	\$15,255	30.0%	\$17,185	\$17,335	30.0%	\$19,265	\$19,415	30.0%	\$21,345	\$21,495	30.0%
	\$15,255	\$15,405	20.0%	\$17,335	\$17,485	20.0%	\$19,415	\$19,565	20.0%	\$21,495	\$21,645	20.0%
	\$15,405	\$15,555	10.0%	\$17,485	\$17,635	10.0%	\$19,565	\$19,715	10.0%	\$21,645	\$21,795	10.0%
	\$15,555		0.0%	\$17,635		0.0%	\$19,715		0.0%	\$21,795		0.0%