

2007 FAMILY TAX CREDIT TABLES

Filing Single, Head of Household, Married Filing Jointly

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	
-	\$10,210	50.0%	-	\$13,690	50.0%	-	\$17,170	50.0%	-	\$20,650	50.0%
\$10,210	\$10,510	45.0%	\$13,690	\$13,990	45.0%	\$17,170	\$17,470	45.0%	\$20,650	\$20,950	45.0%
\$10,510	\$10,810	40.0%	\$13,990	\$14,290	40.0%	\$17,470	\$17,770	40.0%	\$20,950	\$21,250	40.0%
\$10,810	\$11,110	35.0%	\$14,290	\$14,590	35.0%	\$17,770	\$18,070	35.0%	\$21,250	\$21,550	35.0%
\$11,110	\$11,410	30.0%	\$14,590	\$14,890	30.0%	\$18,070	\$18,370	30.0%	\$21,550	\$21,850	30.0%
\$11,410	\$11,710	25.0%	\$14,890	\$15,190	25.0%	\$18,370	\$18,670	25.0%	\$21,850	\$22,150	25.0%
\$11,710	\$12,010	20.0%	\$15,190	\$15,490	20.0%	\$18,670	\$18,970	20.0%	\$22,150	\$22,450	20.0%
\$12,010	\$12,310	15.0%	\$15,490	\$15,790	15.0%	\$18,970	\$19,270	15.0%	\$22,450	\$22,750	15.0%
\$12,310	\$12,610	10.0%	\$15,790	\$16,090	10.0%	\$19,270	\$19,570	10.0%	\$22,750	\$23,050	10.0%
\$12,610	\$12,910	5.0%	\$16,090	\$16,390	5.0%	\$19,570	\$19,870	5.0%	\$23,050	\$23,350	5.0%
\$12,910		0.0%	\$16,390		0.0%	\$19,870		0.0%	\$23,350		0.0%

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	
-	\$24,130	50.0%	-	\$27,610	50.0%	-	\$31,090	50.0%	-	\$34,570	50.0%
\$24,130	\$24,430	45.0%	\$27,610	\$27,910	45.0%	\$31,090	\$31,390	45.0%	\$34,570	\$34,870	45.0%
\$24,430	\$24,730	40.0%	\$27,910	\$28,210	40.0%	\$31,390	\$31,690	40.0%	\$34,870	\$35,170	40.0%
\$24,730	\$25,030	35.0%	\$28,210	\$28,510	35.0%	\$31,690	\$31,990	35.0%	\$35,170	\$35,470	35.0%
\$25,030	\$25,330	30.0%	\$28,510	\$28,810	30.0%	\$31,990	\$32,290	30.0%	\$35,470	\$35,770	30.0%
\$25,330	\$25,630	25.0%	\$28,810	\$29,110	25.0%	\$32,290	\$32,590	25.0%	\$35,770	\$36,070	25.0%
\$25,630	\$25,930	20.0%	\$29,110	\$29,410	20.0%	\$32,590	\$32,890	20.0%	\$36,070	\$36,370	20.0%
\$25,930	\$26,230	15.0%	\$29,410	\$29,710	15.0%	\$32,890	\$33,190	15.0%	\$36,370	\$36,670	15.0%
\$26,230	\$26,530	10.0%	\$29,710	\$30,010	10.0%	\$33,190	\$33,490	10.0%	\$36,670	\$36,970	10.0%
\$26,530	\$26,830	5.0%	\$30,010	\$30,310	5.0%	\$33,490	\$33,790	5.0%	\$36,970	\$37,270	5.0%
\$26,830		0.0%	\$30,310		0.0%	\$33,790		0.0%	\$37,270		0.0%

A new Family Tax Credit is now 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. In order to determine if you are eligible for this credit, complete the worksheet below.

WEST VIRGINIA FAMILY TAX CREDIT WORKSHEET

1. Federal Adjusted Gross Income (Enter the amount from line 1 of Form IT-140.) _____
2. Increasing West Virginia Modifications (Enter the amount from line 2 of Form IT-140.) _____
3. Tax Exempt Interest Reported on Federal Tax Return
(Enter the amount shown on line 8b of Federal Form 1040.) _____
4. Add lines 1 through 3.
This is your Modified Federal Adjusted Gross Income for the Family Tax Credit _____
5. Enter the number of Exemptions claimed on your Federal Return.
This is your family size for the Family Tax Credit _____
(Use the large bold number above the table that matches your family size.)
6. Enter the Family Tax Credit Percentage for Your Family Size **and**
Modified Federal Adjusted Gross Income level from the tables on pages 30 or 31.
(If the exemptions on line 5 are greater than 8, use the table for a Family Size of 8.) _____ %
7. Enter Your Income Tax Due from line 8 of Form IT-140 _____
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.) _____

2007 FAMILY TAX CREDIT TABLES

Married Filing Separately

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	
-	\$5,105	50.0%	-	\$6,845	50.0%	-	\$8,585	50.0%	-	\$10,325	50.0%
\$5,105	\$5,255	45.0%	\$6,845	\$6,995	45.0%	\$8,585	\$8,735	45.0%	\$10,325	\$10,475	45.0%
\$5,255	\$5,405	40.0%	\$6,995	\$7,145	40.0%	\$8,735	\$8,885	40.0%	\$10,475	\$10,625	40.0%
\$5,405	\$5,555	35.0%	\$7,145	\$7,295	35.0%	\$8,885	\$9,035	35.0%	\$10,625	\$10,775	35.0%
\$5,555	\$5,705	30.0%	\$7,295	\$7,445	30.0%	\$9,035	\$9,185	30.0%	\$10,775	\$10,925	30.0%
\$5,705	\$5,855	25.0%	\$7,445	\$7,595	25.0%	\$9,185	\$9,335	25.0%	\$10,925	\$11,075	25.0%
\$5,855	\$6,005	20.0%	\$7,595	\$7,745	20.0%	\$9,335	\$9,485	20.0%	\$11,075	\$11,225	20.0%
\$6,005	\$6,155	15.0%	\$7,745	\$7,895	15.0%	\$9,485	\$9,635	15.0%	\$11,225	\$11,375	15.0%
\$6,155	\$6,305	10.0%	\$7,895	\$8,045	10.0%	\$9,635	\$9,785	10.0%	\$11,375	\$11,525	10.0%
\$6,305	\$6,455	5.0%	\$8,045	\$8,195	5.0%	\$9,785	\$9,935	5.0%	\$11,525	\$11,675	5.0%
\$6,455		0.0%	\$8,195		0.0%	\$9,935		0.0%	\$11,675		0.0%

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	
-	\$12,065	50.0%	-	\$13,805	50.0%	-	\$15,545	50.0%	-	\$17,285	50.0%
\$12,065	\$12,215	45.0%	\$13,805	\$13,955	45.0%	\$15,545	\$15,695	45.0%	\$17,285	\$17,435	45.0%
\$12,215	\$12,365	40.0%	\$13,955	\$14,105	40.0%	\$15,695	\$15,845	40.0%	\$17,435	\$17,585	40.0%
\$12,365	\$12,515	35.0%	\$14,105	\$14,255	35.0%	\$15,845	\$15,995	35.0%	\$17,585	\$17,735	35.0%
\$12,515	\$12,665	30.0%	\$14,255	\$14,405	30.0%	\$15,995	\$16,145	30.0%	\$17,735	\$17,885	30.0%
\$12,665	\$12,815	25.0%	\$14,405	\$14,555	25.0%	\$16,145	\$16,295	25.0%	\$17,885	\$18,035	25.0%
\$12,815	\$12,965	20.0%	\$14,555	\$14,705	20.0%	\$16,295	\$16,445	20.0%	\$18,035	\$18,185	20.0%
\$12,965	\$13,115	15.0%	\$14,705	\$14,855	15.0%	\$16,445	\$16,595	15.0%	\$18,185	\$18,335	15.0%
\$13,115	\$13,265	10.0%	\$14,855	\$15,005	10.0%	\$16,595	\$16,745	10.0%	\$18,335	\$18,485	10.0%
\$13,265	\$13,415	5.0%	\$15,005	\$15,155	5.0%	\$16,745	\$16,895	5.0%	\$18,485	\$18,635	5.0%
\$13,415		0.0%	\$15,155		0.0%	\$16,895		0.0%	\$18,635		0.0%