

FILED
May 6, 2026

C. CASEY FORBES, CLERK
SUPREME COURT OF APPEALS
OF WEST VIRGINIA

STATE OF WEST VIRGINIA
SUPREME COURT OF APPEALS

Tammy V.,
Petitioner Below, Petitioner

v.) **No. 24-242** (23-ICA-319)

Kenneth D.,
Respondent Below, Respondent

MEMORANDUM DECISION

Petitioner Tammy V. appeals the memorandum decision of the Intermediate Court of Appeals of West Virginia (“ICA”) that affirmed the Family Court of Grant County’s June 26, 2023, order modifying child support. *See Tammy V. v. Kenneth D.*, No. 23-ICA-319, 2024 WL 1588647 at *2 (W. Va. Ct. App. Feb. 27, 2024) (memorandum decision). Respondent Bureau for Child Support Enforcement (“BCSE”) filed a timely response.¹ The issue on appeal is whether the family court erred in its decision to credit the amount of the petitioner’s 2022 federal income tax refund to the respondent father, Kenneth D.’s, child support arrearage.

On appeal of a final order of a family court from the ICA, this Court reviews the family court’s findings of fact for clear error, the family court’s application of law to the facts for an abuse of discretion, and questions of law de novo. *See* Syl. Pt. 3, *Christopher P. v. Amanda C.*, 250 W. Va. 53, 902 S.E.2d 185 (2024). A careful review of the appendix record and the parties’ briefs indicates that, despite the family court’s prior designation of Kenneth D. as the children’s custodian for federal tax purposes (due to the petitioner’s lack of earned income), the petitioner claimed one of the children and obtained a tax credit, resulting in a refund. Consequently, in accordance with West Virginia Code § 51-2A-9(b), the family court ordered that the amount of the petitioner’s refund be credited toward Kenneth D.’s child support arrearage. We discern no reversible error and summarily affirm. *See* W. Va. R. App. P. 21(c).

Affirmed.

ISSUED: May 6, 2026

CONCURRED IN BY:

Chief Justice C. Haley Bunn
Justice William R. Wooton
Justice Charles S. Trump IV
Justice Thomas H. Ewing
Justice Gerald M. Titus III

¹ The petitioner is self-represented. The BCSE is represented by Mark L. French. We use initials where necessary to protect the identities of those involved in this case. *See* W. Va. R. App. Proc. 40(e).