

ENTITY NAME

FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be attached to your return in order to claim a tax credit. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

| TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX | CREDIT CALCULATED ON APPROPRIATE SCHEDULE | AVAILABLE TAX CREDIT FOR CURRENT YEAR |
|---|---|---------------------------------------|
| 1. Economic Opportunity Tax Credit (§11-13Q) Schedule EOTC-1and EOTC-A | 1 | .00 |
| 2. High Technology Manufacturing Business (§11-13Q-10a) Schedule EOTC-HTM | 2 | .00 |
| 3. Environmental Agricultural Equipment Tax Credit (§11-13k) Form AG-1 | 3 | .00 |
| 4. West Virginia Neighborhood Investment Program Credit (§11-13J) Form NIPA-2 | 4 | .00 |
| 5. Apprentice Training Tax Credit (§11-13w) Schedule ATTC-1 | 5 | .00 |
| 6. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1 | 6 | .00 |
| 7. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC and RBIC-A | 7 | .00 |
| 8. West Virginia Military Incentive Credit (§11-24-12) Schedule J | 8 | .00 |
| 9. Farm to Food Bank Tax Credit (§11-13DD) Department of Agriculture Certificate | 9 | .00 |
| 10. Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1 | 10 | .00 |
| 11. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) Schedule DNG-1 | 11 | .00 |
| 12. Natural Gas Liquids (§11-13HH) Schedule NGL-1 | 12 | .00 |
| 13. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) Schedule DSV-1 | 13 | .00 |
| 14. Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1 | 14 | .00 |
| 15. WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) Schedule JSP-1 | 15 | .00 |
| 16. Capital Investment in Child-Care Property Tax Credit (§11-21-97) Schedule CIP | 16 | .00 |
| 17. Operating Costs of Child-Care Property Tax Credit (§11-21-97) Schedule OCF | 17 | .00 |
| 18. Industrial Advancement Act Credit (§11-13LL-1) | 18 | .00 |
| 19. West Virginia Film Industry Investment Tax Credit (§11-13X) FIIA-TCS | 19 | .00 |
| 20. Build WV Property Value Adjustment Tax Credit (§5B-2L) PVA-2 | 20 | .00 |
| 21. TOTAL CREDITS add the credits above | 21 | .00 |

