RECAP
FORM IT-141

TAX CREDIT RECAP SCHEDULE

2024

This summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return to claim a tax credit. Information for these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

TAX CREDIT	SCHEDULE		APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s)...	E	1		.00
** For what states?				
2. General Economic Opportunity Tax Credit..	EOTC-PIT	2		.00
3. High Technology Manufacturing Business	EOTC-HTM	3		.00
4. WV Environmental Agricultural Equipment Credit...	AG-1	4		.00
5. WV Military Incentive Credit..	J	5		.00
6. Neighborhood Investment Program Credit..	NIPA-2	6		.00
7. Historic Rehabilitated Buildings Investment Credit (income producing).........	RBIC	7		.00
8. Residential Historic Rehabilitated Buildings Investment Credit (not income producing)	RBIC-A	8		.00
9. Apprenticeship Training Tax Credit..	ATTC-1	9		.00
10. Alternative-Fuel Tax Credit..	AFTC-1	10		.00
11. Farm to Food Bank Tax Credit..		11		.00
12. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	12		.00
13. Post Coal Mine Site Business Credit	PCM-2	13		.00
14. Natural Gas Liquids	NGL-2	14		.00
15. Donation or Sale of Vehicle to Qualified Charitable Organizations	DSV-1	15		.00
16. Small Arms And Ammunition Manufacturers Credit	SAAM-1	16		.00
17. West Virginia Jumpstart Savings Program Credit (Employer Use Only)	JSP-1	17		.00
18. Capital Investment in Child-Care Property Tax Credit	CIP	18		.00
19. Operating Costs of Child Care Property Tax Credit	OCF	19		.00
20. Industrial Advancement Act Tax Credit		20		.00

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TAX CREDIT	SCHEDULE		APPLICABLE CREDIT	
21. West Virginia Film Industry Investment Tax Credit	WV FIIA-TCS	21		.00
22. Volunteer Firefighter Tax Credit	VFTC-1	22		.00
23. Build WV Property Value Adjustment Tax Credit	PVA-2	23		.00
24. Elective Income Credit for tax paid by a Pass-through Entity...............	EK-1	24		.00
25. TOTAL CREDITS — add all credits above. *Enter on Form WV/IT-141, line 6*		25		.00

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