

This summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return in order 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.

Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

TAX CREDIT					SCHEDULE	APPLICABLE CREDIT			
1. Credit for Income Tax paid to another state(s) (\$11-21-20).....					E	1			.00
** For what states?					**You cannot claim for taxes paid to KY, MD, OH, PA or VA for withholdings from wages and salaries.				
2. Family Tax Credit (see page 11) (\$11-21-22).....					FTC-1	2			.00
3. General Economic Opportunity Tax Credit (\$11-13Q).....					EOTC-PIT	3			.00
4. High Technology Manufacturing Business (\$11-13Q-10a).....					EOTC-HTM	4			.00
5. WV Environmental Agricultural Equipment Credit (\$11-13K).....					AG-1	5			.00
6. WV Military Incentive Credit (\$11-24-12).....					J	6			.00
7. Neighborhood Investment Program Credit (\$11-13J).....					NIPA-2	7			.00
8. Historic Rehabilitated Buildings Investment Credit (\$11-24-23a).....					RBIC	8			.00
9. Qualified Residential Rehabilitated Buildings Investment Credit (\$11-21-8g).....					RBIC-A	9			.00
10. Apprenticeship Training Tax Credit (\$11-13W).....					ATTC-1	10			.00
11. Alternative-Fuel Tax Credit (\$11-6D).....					AFTC-1	11			.00
12. Conceal Carry Gun Permit Credit (\$61-7-4).....					CCGP-1	12			.00
13. Farm to Food Bank Tax Credit (\$11-13DD).....						13			.00
14. Downstream Natural Gas Manufacturing Investment Tax Credit (\$11-13GG).....					DNG- 2	14			.00
15. Post Coal Mine Site Business Credit (\$11-28).....					PCM-2	15			.00
16. Natural Gas Liquids (\$11-13HH).....					NGL-2	16			.00
17. Donation or Sale of Vehicle to Qualified Charitable Organizations (\$11-13FF).....					DSV-1	17			.00
18. Small Arms And Ammunition Manufacturers Credit (\$11-13KK).....					SAAM-1	18			.00
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (\$11-24-10a).....					JSP- 1	19			.00
20. Capital Investment in Child-Care Property Tax Credit (\$11-21-97).....					CIP	20			.00

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TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
21. Operating Costs of Child Care Property Tax Credit (§11-21-97).....	OCF	21	.00
22. Industrial Advancement Act Tax Credit (§11-13LL)		22	.00
23. West Virginia Film Industry Investment Tax Credit (§11-13X)	WV FIIA-TCS	23	.00
24. Volunteer Firefighter Tax Credit (§11-13JJ)	VFTC-1	24	.00
25. Build WV Property Value Adjustment Tax Credit (§5B-2L)	PVA-2	25	.00
26. Elective Income Credit for tax paid by a Pass-through Entity (§11-21-3a and §11-21-20)	EK-1	26	.00
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>		27	.00

