

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.**

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	.00
2. High Technology Manufacturing Business (§11-13Q-10a) Schedule EOTC-HTM	2 .00	.00
3. Environmental Agricultural Equipment Tax Credit (§11-13k) Form AG-1	3 .00	.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) Form NIPA-2	4 .00	.00
5. Apprentice Training Tax Credit (§11-13w) Schedule ATTC-1	5 .00	.00
6. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	6 .00	.00
7. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC	7 .00	.00
8. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g) Schedule RBIC-A	8 .00	.00
9. West Virginia Military Incentive Credit (§11-24-12) Schedule J	9 .00	.00
10. Farm to Food Bank Tax Credit (§11-13DD) Department of Agriculture Certificate	10 .00	.00
11. Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1	11 .00	.00
12. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) Schedule DNG-1	12 .00	.00
13. Natural Gas Liquids (§11-13HH) Schedule NGL-1	13 .00	.00
14. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) Schedule DSV-1	14 .00	.00
15. Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1	15 .00	.00
16. WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) Schedule JSP-1	16 .00	.00
17. Capital Investment in Child-Care Property Tax Credit (§11-21-97) Schedule CIP	17 .00	.00
18. Operating Costs of Child-Care Property Tax Credit (§11-21-97) Schedule OCF	18 .00	.00
19. Industrial Advancement Act Credit (§11-13LL-1)	19 .00	.00
20. West Virginia Film Industry Investment Tax Credit (§11-13X) FIIA-TCS	20 .00	.00
21. Build WV Property Value Adjustment Tax Credit (§5B-2L) PVA-2	21 .00	.00
22. TOTAL CREDITS add the credits above	22 .00	.00

