

EK-1
REV08/24

FROM
Partner
Report

Schedule of WV Partner/Shareholder/Member/Beneficiary Elective Pass-through Entity Income Credit

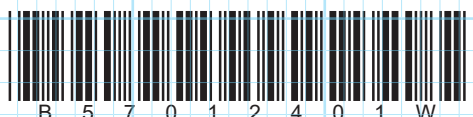
| TAXABLE YEAR BEGINNING | MM | DD | YYYY | TAXABLE YEAR ENDING | MM | DD | YYYY |
|------------------------|----|----|------|---------------------|----|----|------|
|------------------------|----|----|------|---------------------|----|----|------|

| | | | | | | | | |
|--|--|-------|------|--|--|--------------------------|--|--|
| ORGANIZATION NAME (please type or print) | | | | NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY | | | | |
| STREET or POST OFFICE BOX | | | | STREET or POST OFFICE BOX | | | | |
| CITY | | STATE | ZIP | CITY | | STATE | ZIP | |
| WV IDENTIFICATION NUMBER | | | FEIN | FEIN/SSN | | WV IDENTIFICATION NUMBER | | |
| TYPE OF ENTITY (CHECK ONE) | <input type="checkbox"/> Partnership | | | TYPE OF ENTITY (CHECK ONE) | <input type="checkbox"/> Partnership | | <input type="checkbox"/> S Corporation | |
| | <input type="checkbox"/> Limited Liability Company | | | | <input type="checkbox"/> Limited Liability Company | | <input type="checkbox"/> Trust or Estate | |
| | <input type="checkbox"/> S Corporation | | | | <input type="checkbox"/> Individual | | Credit may not be granted to C Corporations or Non-Profits | |

| | | | |
|----------------------------|--|----|------------|
| INCOME AND TAX PAID | 1. Income Subject to West Virginia Tax as reported on organization's Elective Pass-through Entity Return | \$ | .00 |
| | 2. Amount of West Virginia tax paid on behalf of the partner/shareholder/member/beneficiary (see instructions) | \$ | .00 |
| | DISTRIBUTIVE INCOME PERCENTAGE (express as a decimal rounded to 6 decimal places) | | |

DISTRIBUTIVE SHARE INCOME

| | | | |
|---|----|--|------------|
| 1. Distributive pro rata share of income allocable to West Virginia..... | 1 | | .00 |
| ADDITIONS | | | |
| 2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax..... | 2 | | .00 |
| 3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources..... | 3 | | .00 |
| 4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax..... | 4 | | .00 |
| 5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit | 5 | | .00 |
| 6. Other Income deducted from federal adjusted gross income but subject to state tax..... | 6 | | .00 |
| SUBTRACTIONS | | | |
| 7. Interest or dividends received on United State or West Virginia obligations included in federal adjusted gross income but exempt from state tax..... | 7 | | .00 |
| 8. Refunds of state and local income taxes received and reported as income to the IRS.... | 8 | | .00 |
| 9. Other income included into federal adjusted gross income but excluded from state income tax..... | 9 | | .00 |
| 10. Allowance for governmental obligations secured by residential property | 10 | | .00 |



CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

| | | | |
|--|-----|--|-----|
| 1. Economic Opportunity Tax Credit | .00 | 14. Donation or Sale of Vehicle to Charitable Organizations Credit | .00 |
| 2. High Technology Manufacturing Business Credit | .00 | 15. Small Arms And Ammunition Manufacturers Credit | .00 |
| 3. Environmental Agricultural Equipment Tax Credit | .00 | 16. WV Jumpstart Savings Program Credit for Employer contribution. | .00 |
| 4. WV Neighborhood Investment Program Credit | .00 | 17. Capital Investment in Child-Care Property Tax Credit | .00 |
| 5. Apprentice Training Tax Credit. | .00 | 18. Operating Costs of Child Care Property Tax Credit | .00 |
| 6. Alternative Fuel Tax Credit. | .00 | 19. Industrial Advancement Act Tax Credit | .00 |
| 7. Historic Rehabilitated Buildings Tax Credit | .00 | 20. West Virginia Film Industry Investment Tax Credit | .00 |
| 8. Qualified Residential Rehabilitated Buildings Investment Credit | .00 | 21. Build WV | .00 |
| 9. West Virginia Military Incentive Tax Credit | .00 | 22. WV Elective Pass Through Credit received because this filer is partner of an entity which filed EPT-100. | .00 |
| 10. Farm to Food Bank Tax Credit. | .00 | | |
| 11. Post-Coal Mine Site Business Credit | .00 | | |
| 12. Downstream Natural Gas Manufacturing Investment Credit | .00 | | |
| 13. Natural Gas Liquids Credit | .00 | | |



WEST VIRGINIA SCHEDULE EK-1

GENERAL

The partners, members, or shareholders (partners) of a pass-through entity which has elected to pay tax may receive an income credit for tax paid. Credit may only be claimed against tax liability of an individual partner. West Virginia Schedule EK-1 provides a reporting mechanism for a Pass-through entity to report the distributive share of income, tax paid, and credits generated for partners.

This form should be used for any partner that is not a "C" Corporation. The income credit may not be granted to a "C" corporation or Non-profit.

The first section includes information concerning the entity reporting the information (including the name, address, identification number and type) and information concerning the partner to which this information statement relates (including the name, address, and identification number).

West Virginia will recognize credit for states with a similar income credit. Also indicate the "State where income credit was created".

INCOME

Line 1 of this section should include the distributive share of income for a partner.

Line 2 of this section should include the amount tax paid for the partner.

Distributive Income Percentage should be written as a decimal rounded to 6 decimal places.

CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

This section includes the partner's distributive share of items of credit applicable to the partner reported on the entity's Elective Pass Through Entity Tax return, Tax Credit schedule.

Report by Partners – The WV Schedule EK-1 should be provided to all partners that are not "C" Corporations or non-profits. All such partners must file a WV tax return that includes all WV Schedule EK-1's provided to the partner. Include your share of the partnership's income or (loss), credits, etc., as shown by your Schedule EK-1 on your West Virginia income tax return for the year in which the tax year of the entity ends.

SPECIAL RULE FOR PASS-THROUGH ENTITIES:

The income credit received by a pass-through entity partner may be granted to their partners if that partner entity also elects to file and pay the Elective Pass through entity income tax.

"FROM PARTNER REPORT" CHECKED - INFORMATION ONLY EK-1

When the entity listed in "Organization Name" submits the EK-1 for information purposes, the entity must check the "From Partner Report" box and include the "PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY" on either the Resident partner Report or Nonresident Partner Report.