

RECAP
Form IT-140 W

TAX CREDIT RECAP SCHEDULE

2025

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) 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	.00
2. Family Tax Credit (see page 11) (\$§11-21-22).....	FTC-1	.00
3. General Economic Opportunity Tax Credit (\$§11-13Q).....	EOTC-PIT	.00
4. High Technology Manufacturing Business (\$§11-13Q-10a).....	EOTC-HTM	.00
5. WV Environmental Agricultural Equipment Credit (\$§11-13K).....	AG-1	.00
6. WV Military Incentive Credit (\$§11-24-12).....	J	.00
7. Neighborhood Investment Program Credit (\$§11-13J).....	NIPA-2	.00
8. Historic Rehabilitated Buildings Investment Credit (\$§11-24-23a).....	RBIC	.00
9. Qualified Residential Rehabilitated Buildings Investment Credit (\$§11-21-8g).....	RBIC-A	.00
10. Apprenticeship Training Tax Credit (\$§11-13W).....	ATTC-1	.00
11. Conceal Carry Gun Permit Credit (\$§61-7-4).....	CCGP-1	.00
12. Farm to Food Bank Tax Credit (\$§11-13DD).....	12	.00
13. Downstream Natural Gas Manufacturing Investment Tax Credit (\$§11-13GG).....	DNG-2	.00
14. Post Coal Mine Site Business Credit (\$§11-28).....	PCM-2	.00
15. Natural Gas Liquids (\$§11-13HH).....	NGL-2	.00
16. Donation or Sale of Vehicle to Qualified Charitable Organizations (\$§11-13FF).....	DSV-1	.00
17. Small Arms And Ammunition Manufacturers Credit (\$§11-13KK).....	SAAM-1	.00
18. Child and Dependent Care Expenses Credit (\$§11-21-26).....	Must have a copy of federal form 2441	.00
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (\$§11-24-10a).....	JSP- 1	.00
20. Capital Investment in Child-Care Property Tax Credit (\$§11-21-97).....	CIP	.00

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TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
21. Operating Costs of Child Care Facility 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	.00
24. Volunteer Firefighter Tax Credit (\$11-13JJ)	VFTC-1	.00
25. Build WV Property Value Adjustment Tax Credit (\$5B-2L)	PVA-2	.00
26. Elective Income Credit for tax paid by a Pass-through Entity §11-21-3a and §11-21-20)	EK-1 INCLUDES PRIOR CARRY FORWARD	.00
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>	27	.00



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