

RECAP

Form IT-140 W

TAX CREDIT RECAP SCHEDULE

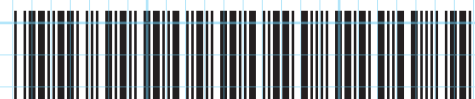
2025

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) 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
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. Conceal Carry Gun Permit Credit (§61-7-4).....	CCGP-1	11 .00
12. Farm to Food Bank Tax Credit (§11-13DD).....		12 .00
13. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG).....	DNG-2	13 .00
14. Post Coal Mine Site Business Credit (§11-28).....	PCM-2	14 .00
15. Natural Gas Liquids (§11-13HH).....	NGL-2	15 .00
16. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF).....	DSV-1	16 .00
17. Small Arms And Ammunition Manufacturers Credit (§11-13KK).....	SAAM-1	17 .00
18. Child and Dependent Care Expenses Credit (§11-21-26).....	Must have a copy of federal form 2441	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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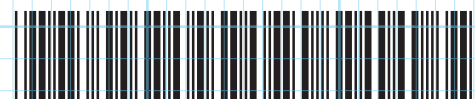


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TAX CREDIT		SCHEDULE	APPLICABLE CREDIT	
21. Operating Costs of Child Care Facility Tax Credit (\$11-21-97).....		OCF	21	.00
22. Industrial Advancement Act Tax Credit (\$11-13LL)			22	.00
23. West Virginia Film Industry Investment Tax Credit (\$11-13X)		WV FIIA-TCS	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)	<input type="checkbox"/> INCLUDES PRIOR CARRY FORWARD	EK-1	26	.00
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>			27	.00



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