

K-1
REV8/25

☐ FROM SP

**Schedule of WV Partner/Shareholder/Member/Beneficiary
Income, Loss, Modification, Credits, and Withholding**

2025

TAXABLE YEAR OF ORGANIZATION									
BEGINNING					ENDING				
		MM	DD	YYYY			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		
CHECK ONE: <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary		WITHHOLDING							
		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return					\$.00	
		2. Amount of West Virginia tax withheld (see instructions)					\$.00	
		PERCENTAGE OF OWNERSHIP						%	
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			



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NAME

FEIN

CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

11. Economic Opportunity Tax Credit	11		.00
12. High Technology Manufacturing Business	12		.00
13. Environmental Agricultural Equipment Tax Credit	13		.00
14. WV Neighborhood Investment Program Credit	14		.00
15. Apprentice Training Tax Credit	15		.00
16. Historic Rehabilitated Buildings Tax Credit	16		.00
17. Qualified Residential Rehabilitated Buildings Investment Credit	17		.00
18. West Virginia Military Incentive Tax Credit	18		.00
19. Farm to Food Bank Tax Credit	19		.00
20. Post-Coal Mine Site Business Credit	20		.00
21. Downstream Natural Gas Manufacturing Investment Tax Credit	21		.00
22. Natural Gas Liquids	22		.00
23. Donation or Sale of Vehicle to Charitable Organizations	23		.00
24. Small Arms And Ammunition Manufacturers Credit	24		.00
25. WV Jumpstart Savings Program Credit for Employer contribution	25		.00
26. Capital Investment in Child-Care Property Tax Credit	26		.00
27. Operating Costs of Child Care Facility Tax Credit	27		.00
28. Industrial Advancement Act Tax Credit	28		.00
29. West Virginia Film Industry Investment Tax Credit	29		.00
30. Build WV Tax Credit	30		.00

ADDITIONAL INFORMATION

