

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.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX		CREDIT CALCULATED ON APPROPRIATE SCHEDULE		AVAILABLE TAX CREDIT FOR CURRENT YEAR	
1. Economic Opportunity Tax Credit (§11-13Q) <b>Schedule EOTC-1and EOTC-A</b> .....	1		.00		.00
2. High Technology Manufacturing Business (§11-13Q-10a) <b>Schedule EOTC-HTM</b> .....	2		.00		.00
3. Environmental Agricultural Equipment Tax Credit (§11-13k) <b>Form AG-1</b> .....	3		.00		.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) <b>Form NIPA-2</b> .....	4		.00		.00
5. Apprentice Training Tax Credit (§11-13w) <b>Schedule ATTC-1</b> .....	5		.00		.00
6. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) <b>Schedule RBIC</b> .....	6		.00		.00
7. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g) <b>Schedule RBIC-A</b> .....	7		.00		.00
8. West Virginia Military Incentive Credit (§11-24-12) <b>Schedule J</b> .....	8		.00		.00
9. Farm to Food Bank Tax Credit (§11-13DD) <b>Department of Agriculture Certificate</b> .....	9		.00		.00
10. Post-Coal Mine Site Business Credit (§11-28) <b>Schedule PCM-1</b> .....	10		.00		.00
11. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) <b>Schedule DNG-1</b> .....	11		.00		.00
12. Natural Gas Liquids (§11-13HH) <b>Schedule NGL-1</b> .....	12		.00		.00
13. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) <b>Schedule DSV-1</b> .....	13		.00		.00
14. Small Arms And Ammunition Manufacturers Credit (§11-13KK) <b>Schedule SAAM-1</b> .....	14		.00		.00
15. WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) <b>Schedule JSP-1</b> .....	15		.00		.00
16. Capital Investment in Child-Care Property Tax Credit (§11-21-97) <b>Schedule CIP</b> .....	16		.00		.00
17. Operating Costs of Child-Care Facility Tax Credit (§11-21-97) <b>Schedule OCF</b> .....	17		.00		.00
18. Industrial Advancement Act Credit (§11-13LL-1) .....	18		.00		.00
19. West Virginia Film Industry Investment Tax Credit (§11-13X) <b>FIIA-TCS</b> .....	19		.00		.00
20. Build WV Property Value Adjustment Tax Credit (§5B-2L) <b>PVA-2</b> .....	20		.00		.00
21. <b>TOTAL CREDITS</b> add the credits above .....	21		.00		.00

