

EK-1
REV07/25

FROM
Partner
Report

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

TAXABLE YEAR BEGINNING				TAXABLE YEAR 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	
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



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CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER

1. Economic Opportunity Tax Credit .00
2. High Technology Manufacturing Business Credit .00
3. Environmental Agricultural Equipment Tax Credit .00
4. WV Neighborhood Investment Program Credit .00
5. Apprentice Training Tax Credit. .00
6. Historic Rehabilitated Buildings Tax Credit .00
7. Qualified Residential Rehabilitated Buildings Investment Credit .00
8. West Virginia Military Incentive Tax Credit .00
9. Farm to Food Bank Tax Credit. .00
10. Post-Coal Mine Site Business Credit .00
11. Downstream Natural Gas Manufacturing Investment Credit .00
12. Natural Gas Liquids Credit .00

13. Donation or Sale of Vehicle to Charitable Organizations Credit .00
14. Small Arms And Ammunition Manufacturers Credit .00
15. WV Jumpstart Savings Program Credit for Employer contribution. .00
16. Capital Investment in Child-Care Property Tax Credit .00
17. Operating Costs of Child Care Facility Tax Credit .00
18. Industrial Advancement Act Tax Credit .00
19. West Virginia Film Industry Investment Tax Credit .00
20. Build WV Property Value Adjustment Tax Credit .00
21. WV Elective Pass-Through Credit received when filer is a partner of an entity that filed EPT-100 .00

