

## SUMMARY OF TAX CREDITS

2025

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		CREDIT CALCULATED ON APPROPRIATE	AVAILABLE TAX CREDIT FOR CURRENT
THE TOTAL AMOUNT OF CREDIT <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX		SCHEDULE	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

