

WEST VIRGINIA FILM INDUSTRY INVESTMENT TAX CREDIT

(FOR PERIODS ON OR AFTER JANUARY 1, 2023)

| CREDIT CLAIMANT | | | | | | | |
|------------------------------|----|----|------|-------------------|----|----|------|
| CREDIT CLAIMANT ID (SSN/EIN) | | | | | | | |
| CREDIT CLAIMANT NAME | | | | | | | |
| TAX PERIOD BEGINNING | | | | TAX PERIOD ENDING | | | |
| | MM | DD | YYYY | | MM | DD | YYYY |

| PART A: CREDIT SOURCE AND DOCUMENTATION | |
|--|---|
| Check appropriate source of credit and attach indicated supporting documents | |
| 1 | <input type="checkbox"/> Production company that earned original credit entitlement. <ul style="list-style-type: none"> • Approved Tax Credit Voucher (Form FIIA-08) From West Virginia Development Office. |
| 2 | <input type="checkbox"/> Owner of production company that earned original credit entitlement. <ul style="list-style-type: none"> • Copy of production company's approved Tax Credit Voucher (Form FIIA-08) from West Virginia Development Office. • Schedule K-1, or similar document, showing the percentage of ownership of the production company. |
| 3 | <input type="checkbox"/> Credit obtained from a transfer or purchase of approved credit. <ul style="list-style-type: none"> • Approved Tax Credit Voucher (Form FIIA-08) From West Virginia Development Office. |
| 4 | <input type="checkbox"/> Owner of company that received a credit allocation via a transfer or purchase of approved credit. <ul style="list-style-type: none"> • Copy of company's approved Tax Credit Voucher (form FIIA-08) From West Virginia Development Office. • Schedule K-1, or similar document, showing the percentage of ownership of the company. |

| PART B: ANNUAL CREDIT COMPUTATION AND RECONCILIATION | | | | | | | | |
|---|--|---------------|-----------|----|------|--------|----|------|
| ENTER INDIVIDUAL WEST VIRGINIA DEVELOPMENT OFFICE TAX CREDIT VOUCHER NUMBER, CREDIT AMOUNT, AND DATES BETWEEN WHICH THE QUALIFYING FILM PRODUCTION EXPENDITURES OCCURRED (Tax Credit Voucher(s) must be attached) | | | | | | | | |
| 5 | VOUCHER NUMBER | CREDIT AMOUNT | BEGINNING | | | ENDING | | |
| | | | MM | DD | YYYY | MM | DD | YYYY |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 6 | ENTER THE TOTAL CREDIT OF ALL THE VOUCHERS FROM LINE 5 | | | | | | \$ | |
| 7 | A. OWNERS RECEIVING A CREDIT ALLOCATION SHOULD ENTER THE OWNERSHIP PERCENTAGE AS A DECIMAL TO 6 PLACES (Schedule K-1, or similar document, must be attached) B. TAXPAYER WHOSE NAME APPEARS ON AN APPROVED TAX CREDIT VOUCHER FROM THE WEST VIRGINIA DEVELOPMENT OFFICE ENTER 1.000000. | | | | | | . | |
| 8 | TOTAL AVAILABLE CREDIT (MULTIPLY LINE 6 BY LINE 7) | | | | | | \$ | |
| 9 | TOTAL AVAILABLE CREDIT USED IN PRIOR YEARS | | | | | | \$ | |
| 10 | TOTAL AVAILABLE CREDIT SOLD OR TRANSFERRED | | | | | | \$ | |
| 11 | CREDIT AVAILABLE THIS PERIOD (SUBTRACT LINES 9 AND LINE 10 FROM LINE 8) | | | | | | \$ | |
| 12 | CORPORATION NET INCOME TAX | | | | | | | |
| | A. ENTER TOTAL CORPORATION NET INCOME TAX LIABILITY | | | | | | \$ | |
| | B. CORPORATION NET INCOME TAX FILM INDUSTRY INVESTMENT TAX CREDIT OFFSET (Enter here and on CIT-120TC the lesser of Line 11 and Line 12a.)..... | | | | | | \$ | |
| 13 | CREDIT AVAILABLE THIS PERIOD ADJUSTED FOR CORPORATION NET INCOME TAX OFFSET (SUBTRACT LINE 12B FROM LINE 11) | | | | | | \$ | |
| 14 | PERSONAL INCOME TAX | | | | | | | |
| | A. ENTER TOTAL PERSONAL INCOME TAX LIABILITY | | | | | | \$ | |
| | B. PERSONAL INCOME TAX FILM INDUSTRY INVESTMENT TAX CREDIT OFFSET (Enter here and on Tax Credit RECAP Schedule the lesser Line 13 and Line 14a.) | | | | | | \$ | |

SCHEDULE FIIA-TCS (continued)

| PART C: CREDIT RECAP | | | | | | |
|------------------------------|--|---|--|---|---|---|
| Tax Year Ending (mm/dd/yyyy) | (A) Beginning Balance of Total Available Film Industry Investment Tax Credit | (B) Film Industry Investment Tax Credit Applied to Corporation Net Income Tax | (C) Film Industry Investment Tax Credit Applied to Personal Income Tax | (D) Film industry Investment Tax Credit Allocated to Owners | (E) Film Industry Investment Tax Credit Sold or Transferred | (F) Ending Balance of Total Available Film Industry Investment Tax Credit (Column A minus the sum of Columns B through E) |
| | | | | | | |
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| | | | | | | |

- No Film Industry Investment Tax Credit is allowed after the expiration of the second taxable year after the taxable year in which the expenditures upon which the credit is based occurred.
- The transfer or sale of the Film Industry Investment Tax Credit does not extend the time in which the credit can be used. The carry forward period for the credit that is transferred or sold begins on the date on which the credit was originally granted by the West Virginia Development Office.
- No carryback to a prior year is allowed for the amount of any unused portion of any annual credit allowance.

| SIGNATURE | | | |
|--|----------------------------------|-------|-----------|
| <i>Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.</i> | | | |
| SIGNATURE OF TAXPAYER | NAME OF TAXPAYER (PRINT OR TYPE) | TITLE | DATE |
| SIGNATURE OF PREPARER OTHER THAN TAXPAYER | ADDRESS | DATE | |
| PERSON TO CONTACT CONCERNING THIS RETURN | | | TELEPHONE |

Credit Schedule for reference
Do Not Send for forms testing