

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 CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
1. Economic Opportunity Tax Credit (\$11-13Q) Schedule WV/EOTC-1and EOTC-A	1	.00	.00
2. Environmental Agricultural Equipment Tax Credit (\$11-13k) Form WV/AG-1	2	.00	.00
3. West Virginia Neighborhood Investment Program Credit (\$11-13J) Form WV/NIPA-2	3	.00	.00
4. Apprentice Training Tax Credit (\$11-13w) Schedule WV/ATTC-1	4	.00	.00
5. Film Industry Tax Credit (\$11-13x) Schedule WVFIIA-TCS	5	.00	.00
6. Alternative Fuel Tax Credit (\$11-6d) Schedule AFTC-1	6	.00	.00
7. Innovative Mine Safety Technology Tax Credit (\$11-13BB) Schedule IMSTTC-1	7	.00	.00
8. Historic Rehabilitated Buildings Investment Credit (\$11-24-23a) Schedule RBIC and RBIC-A	8	.00	.00
9. West Virginia Military Incentive Credit (\$11-24-12) Schedule J	9	.00	.00
10. Farm to Food Bank Tax Credit (\$11-13DD).....	10	.00	.00
11. TOTAL CREDITS add lines 1 through 10.....	11	.00	.00

