

**POST-COAL MINE SITE BUSINESS CREDIT  
FOR CORPORATE AND PASS THROUGH ENTITIES**

(FOR PERIODS ON OR AFTER JANUARY 1, 2020)

**SECTION A: BUSINESS IDENTIFICATION**

|                   |  |            |           |   |                               |
|-------------------|--|------------|-----------|---|-------------------------------|
| 1                 | FEIN   |            | WV TAX ID |   |                               |
| <b>TAX PERIOD</b> |  |            |           |   |                               |
| 2                 | BEGINNING  |            | ENDING    |   |                               |
|                   |  | MM DD YYYY |           | MM DD YYYY  |                               |
| 3                 | BUSINESS NAME  |            |           |   |                               |
| 4                 | TAXPAYER NAME  |            |           |   |                               |
| 7                 | HAS THE ABOVE-NAMED BUSINESS ENTITY BENEFITED FROM OTHER STATE ECONOMIC DEVELOPMENT PROGRAMS OR INCENTIVES THAT RESULTED IN A REDUCTION OF THEIR INCOME TAX LIABILITY? |            |           | <input type="checkbox"/> YES. IF YES, THE BUSINESS IS NOT ELIGIBLE FOR THIS CREDIT. <input type="checkbox"/> NO | Number of Full-time employees |

**SECTION B: COMPUTATION OF ELIGIBLE INVESTMENT**

| ITEMIZED LISTING OF INVESTMENTS REQUIRED |   |           |           |                |
|--|---|-----------|-----------|----------------|
|  |   | A<br>COST | B<br>RATE | C<br>QUALIFIED |
| 1  | INVESTMENT WITH USEFUL LIFE OF AT LEAST 4 YEARS BUT LESS THAN 6 YEARS | \$        | 33.33%    | \$             |
| 2  | INVESTMENT WITH USEFUL LIFE OF AT LEAST 6 YEARS BUT LESS THAN 8 YEARS | \$        | 66.66%    | \$             |
| 3  | INVESTMENT WITH USEFUL LIFE OF 8 YEARS OR MORE                        | \$        | 100.00%   | \$             |
| 4  | TOTAL QUALIFIED INVESTMENT FOR THIS TAX YEAR                          |           |           | \$             |
| 5  | POTENTIAL POST-COAL MINE SITE BUSINESS CREDIT (50% OF LINE 4)         |           |           | \$             |
| 6  | PRIOR PERIOD UNUSED CREDIT (MUST COMPLETE SECTION D)                  |           |           | \$             |
| 7  | TOTAL AVAILABLE POST-COAL MINE SITE CREDIT                            |           |           | \$             |

**SECTION C: APPLICATION OF CREDIT**

|    |   |    |
|----|---|----|
| 8  | CORPORATE NET INCOME TAX  | \$ |
| 9  | OFFSET LIMIT (50% OF LINE 8)  | \$ |
| 10 | POST-COAL MINE SITE CREDIT CLAIMED AGAINST CORPORATE INCOME TAX (OFFSET MUST BE EQUAL TO OR LESS THAN THE SMALLER OF LINE 7 OR 9) | \$ |
| 11 | REMAINING CREDIT (LINE 10 SUBTRACTED FROM LINE 7)   | \$ |
| 12 | TOTAL QUALIFIED PERSONAL INCOME TAX   | \$ |
| 13 | ENTER AMOUNT OF CREDIT CLAIMED AGAINST PERSONAL INCOME TAX (MUST COMPLETE SECTION E)  | \$ |
| 14 | <b>Total Credit claimed or allocated this year</b> (Sum of Lines 10 and 13)   | \$ |
| 15 | REMAINING CREDIT (LINE 14 SUBTRACTED FROM LINE 7)   | \$ |

**SIGNATURE**

*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.*

|   |                                  |       |           |
|---|----------------------------------|-------|-----------|
| SIGNATURE OF TAXPAYER                     | NAME OF TAXPAYER (PRINT OR TYPE) | TITLE | DATE      |
| SIGNATURE OF PREPARER OTHER THAN TAXPATER | ADDRESS                          | DATE  |           |
| PERSON TO CONTACT CONCERNING THIS RETURN  |                                  |       | TELEPHONE |

