

**POST-COAL MINE SITE BUSINESS CREDIT  
FOR INDIVIDUALS**

(FOR PERIODS ON OR AFTER JANUARY 1, 2020)

SECTION A: BUSINESS IDENTIFICATION									
1	SSN				WV TAX ID				
2	FIRST NAME				LAST NAME				
TAX PERIOD									
3	BEGINNING				ENDING				
		MM	DD	YYYY		MM	DD	YYYY	
3	BUSINESS NAME								
4	WV APPORTIONMENT FACTOR						WV TAX ID		
SECTION B: COMPUTATION OF ELIGIBLE INVESTMENT									
ITEMIZED LISTING OF INVESTMENTS REQUIRED IF NOT ALREADY PROVIDED				A	B	C			
				COST	RATE	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	POST-COAL MINE SITE CREDIT CLAIMED AGAINST CORPORATE INCOME TAX					\$			
9	REMAINING CREDIT (LINE 7 MINUS LINE 10)					\$			
10	SHAREHOLDER'S OWNERSHIP PERCENTAGE, EXPRESS AS A DECIMAL					.			
11	SHAREHOLDER'S ORDINARY INCOME FROM BUSINESS					\$			
12	CREDIT AVAILABLE TO SHAREHOLDER (REMAINING CREDIT, LINE 9 X OWNERSHIP PERCENTAGE, LINE 10)					\$			
13	WV PERSONAL INCOME TAX FILER TYPE (RESIDENT, NONRESIDENT, PART-YEAR RESIDENT, FIDUCIARY)								
14	WV INCOME FOR CREDIT PURPOSES					\$			
15	QUALIFIED INCOME FRACTION (APPORTIONED SHAREHOLDERS INCOME, LINE 11 DIVIDED BY INCOME FOR CREDIT PURPOSES, LINE 14) EXPRESS AS A DECIMAL					.			
16	WV INCOME TAX					\$			
17	TAX ATTRIBUTABLE TO BUSINESS INCOME (LINE 15 MULTIPLIED BY WV INCOME TAX, LINE 16)					\$			
18	OFFSET LIMIT (50% OF LINE 17)					\$			
19	<b>Amount of credit applied</b> (MUST BE EQUAL TO OR LESS THAN THE SMALLER OF LINE 18 OR LINE 12)					\$			
20	REMAINING CREDIT (LINE 19 SUBTRACTED FROM LINE 12)					\$			

**SCHEDULE PCM-2 (continued)**

**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 TAXPAYER

ADDRESS

DATE

PERSON TO CONTACT CONCERNING THIS RETURN

TELEPHONE

**SECTION D: CREDIT CARRYOVER RECAP**

YEAR OF CREDIT	ORIGINAL AMOUNT OF CREDIT	AMOUNT USED PRIOR PERIODS	AMOUNT USED THIS YEAR	REMAING CREDIT

**INVESTMENT LISTING**

(USE ADDITIONAL SHEETS IF NECESSARY)

NAME OR DESCRIPTION OF ITEM (LIST SEPARATELY)	PURPOSE	DATE ACQUIRED/ PLACED IN SERVICE	USEFUL LIFE	NET COST