

## 2009 WEST VIRGINIA TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140

SOCIAL  
SECURITY  
NUMBER

This form is used by individuals to summarize the tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return in order to claim a tax credit.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Senior Citizen Tax Credit for Property Tax Paid*..... **Household Size _____	WV/SCTC-1	1	.00
2. Homestead Excess Property Tax Credit*.....	WV/HEPTC-1	2	.00
3. Senior Property Tax Deferment Credit*.....	WV/SPTDC	3	.00
4. Credit for Income Tax Paid to Another State(s) .....	E	4	.00
5. Business Investment and Jobs Expansion Credit .....	BCS-PIT	5	.00
6. General Economic Opportunity Tax Credit .....	WV/EOTC-PIT	6	.00
7. Strategic Research and Development Tax Credit .....	WV/SRDTC-1	7	.00
8. High-Growth Business Investment Tax Credit .....	WV/HGBITC-1	8	.00
9. W. Va. Environmental Agricultural Equipment Credit .....	WV/AG-1	9	.00
10. W. Va. Military Incentive Credit .....	J	10	.00
11. West Virginia Capital Company Credit .....	CCP	11	.00
12. Non-family Adoption Credit .....	WV/NFA-1	12	.00
13. Neighborhood Investment Program Credit .....	WV/NIPA-2	13	.00
14. Historic Rehabilitated Buildings Investment Credit .....	RBIC	14	.00
15. Qualified Rehabilitated Buildings Investment Credit .....	RBIC-A	15	.00
16. West Virginia Film Industry Investment Tax Credit .....	WV/FIIA-TCS	16	.00
17. Apprenticeship Training Tax Credit .....	WV/ATTC-1	17	.00
18. Solar Energy Tax Credit .....	WV/SETC	18	.00
19. TOTAL CREDITS - add lines 1 through 18. <i>Enter on Form WV/IT-140, line 15.</i> .....		19	.00
<p><b>*NOTE: Only one of the credits from lines 1, 2, or 3 can be claimed.</b></p> <p><b>**Household Size is the total number of persons residing in the house.</b></p>			

SCHEDULE T			
1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251	1	.00	
2. Enter 25% of line 1.....	2	.00	
3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140).....	3	.00	
4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero).....	4	.00	
5. Add lines 3 and 4 (This is your West Virginia tentative tax).....	5	.00	
6. Nonresident/Part-Year Residents <b>only</b> . Multiply line 5 by income percentage from Schedule A (page 25). ..... The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable. ....	6	.00	
7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140 .....	7	.00	

