

PRIMARY LAST NAME
SHOWN ON
FORM IT-140

SOCIAL
SECURITY
NUMBER

This form is used by individuals to summarize 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. Information for all of these tax credits may be obtained by visiting our website at www.wvtax.gov or by calling the Taxpayer Services Division at 1-800-982-8297. **Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.**

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Homestead Excess Property Tax Credit*	WV/HEPTC-1	1	.00
2. Credit for Income Tax paid to another state(s)	E	2	.00
** For what states?			
3. Non-family Adoption Credit	WV/NFA-1	3	.00
4. Business Investment and Jobs Expansion Credit	BCS-PIT	4	.00
5. General Economic Opportunity Tax Credit	WV/EOTC-PIT	5	.00
6. Strategic Research and Development Tax Credit	WV/SRDTC-1	6	.00
7. High-Growth Business Investment Tax Credit	WV/HGBITC-1	7	.00
8. WV Environmental Agricultural Equipment Credit	WV/AG-1	8	.00
9. WV Military Incentive Credit	J	9	.00
10. West Virginia Capital Company Credit	CCP	10	.00
11. Neighborhood Investment Program Credit	NIPA-2	11	.00
12. Historic Rehabilitated Buildings Investment Credit	RBIC	12	.00
13. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	13	.00
14. West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	14	.00
15. Apprenticeship Training Tax Credit	WV/ATTC-1	15	.00
16. Solar Energy Tax Credit	WV/SETC	16	.00
17. Alternative-Fuel Tax Credit	AFTC-1	17	.00
18. Commercial Patent Incentives Tax Credit	CPITC-1	18	.00
19. TOTAL CREDITS — add lines 1 through 18. <i>Enter on Form IT-140, line 14.</i>		19	.00

*NOTE: Either the Homestead Property Tax Credit or the Senior Citizen Tax Credit (see Schedule SCTC-1 for additional information) may be claimed; but not both.
**You cannot claim if you are a resident of KY, MD, PA, OH, or VA unless your source of income is other than wages and/or salaries.

