Schedule ATTC-1 Apprenticeship Training Tax Credits (For periods AFTER January 1, 2012)

West Virginia State Tax Department

Businesses employing apprentices and earning the credit must complete the following: Part A of the Schedule (immediately below), the Apprentice Detail, and the Pass-Through Allocation Detail (if credit if passed through to owners). **Part A – Businesses employing apprentices**

BUSINESS IDENTIFICATION NUMBER	J							
TAX PERIOD								
BEGINNING MM DD YYYY ENDING MM		D YYYY						
NAME OF TAXPAYER PERSON TO CONTACT CONCERNING THIS RETURN								
PREPARER'S EIN								
ADDRESS								
CITY OR POST OFFICE STATE ZIP CODE Note: The Apprenticeship Training Tax Credits are only available for tax years beginning on or after Jan		AYTIME TELEPHONE NUMBER , 2008. In order to claim an Apprenticeship						
 Training Tax Credit, all of the following must be satisfied: 1. Wages were paid to apprentices in the construction trades who are registered with the United States Department of Labor, West Virginia State Office, by the taxpayer in the tax year that an apprentice and taxpayer participate in a qualified apprenticeship training program; 2. The qualified apprenticeship training program is jointly administered by labor and management trustees; 3. The qualified apprenticeship training program is administered pursuant to 29 U.S.C. Section 50; 								
 The qualified apprenticeship training program is certified in accordance with regulations adopted by the United States Bureau of Apprenticeship and Training; and The qualified apprenticeship training program is required to consist of at least 2,000 but not more than 10,000 hours of on the job apprenticeship training. 								
If items 1 through 5 have been satisfied, please complete the following:								
1. Sum of allowable credit from attached detail pages (Claims without supporting documentation will be denied)	1	.00						
2. Business Franchise Tax liability	2	.00						
3. Total of other tax credits claimed against the Business Franchise Tax	3	.00						
4. Business Franchise Tax liability remaining after application of all other tax credits (if line 3 is greater than line 2 enter zero, otherwise subtract the amount on line 3 from the amount on line 2 and enter the remainder here)	4	.00						
 Application of the Apprenticeship Training Tax Credit to offset Business Franchise Tax Liability (Enter the lesser of the amount on line 1 and the amount on line 4 here and on the Business Franchise Tax Credit Recap Schedule) 	5	.00						
6. Sub-total of Apprenticeship Training Tax Credit remaining (Subtract the amount on line 5 from the amount on line 1 and enter here)	6	.00						
7. Corporation Net Income Tax Liability	7	.00						
8. Total of other tax credits claimed against the Corporation Net Income Tax	8	.00						
 Corporation Net Income Tax liability remaining after application of all other tax credits (if line 8 is greater than line 7 enter zero, otherwise subtract the amount on line 8 from the amount on line 7 and enter the remainder here) 	9	.00						
10. Application of the Apprenticeship Training tax Credit to offset Corporation Net Income Tax liability (Enter the lesser of the amount on line 6 and the amount on line 9 here and on the Corporation Net Income Tax Recap Schedule)	10	.00						
11. Sub-total of Apprenticeship Training Tax Credit Remaining (Subtract the amount on line 10 from the amount on line 6 and enter here).	11	.00						
12. If any of the amount on line 11 is to be passed through to members of the business enter the amount here and complete the Pass-Through Allocation Detail Schedule	12	.00						
		1						

Under penalties of perjury, I declare that I have examined this credit form (including accompanying schedules and statements) and, to the best of my knowledge, it is true and complete.

Signature of Taxpayer

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Rev. 03/13

Title

ATTC=1Schedule ATTC-1Rev. 03/13Apprenticeship Training Tai (For periods AFTER January 1, 2012)		redits	West Virginia State Tax Department
Businesses and individuals receiving an allocation of credit must complete Part B be Part B – Businesses and individuals receiving an allocation of credi		st complete Part l	B below
BUSINESS	_		
NAME NUMBER TAX PERIOD	-		
BEGINNING MM DD YYYY ENDING MM		DD YYYY	
NAME OF PERSON TO CONTACT			
TAXPAYER CONCERNING THIS RETURN			
PREPARER'S EIN			
ADDRESS			
	٦٢	777-677	1-1111
CITY OR POST OFFICE STATE ZIP CODE	D	AYTIME TELEPHONE N	NUMBER
Name of entity from which credit was received Identification number (FEIN of SSN) of	the	Amount of credit receiv	red
Entity from which credit was received Entity from which credit was received.			eu.
1. Total credit received (sum of amount of credit received)	1		.00
2. Business Franchise Tax liability	2		.00
3. Total of other tax credit claimed against the Business Franchise Tax	3		.00
4. Business Franchise Tax liability remaining after application of all other tax credits (if line 3 is greater than line 2, enter 0, otherwise subtract the amount on line 3 from the amount on line 2 and enter the remainder here)	4		.00
5. Application of the Apprenticeship Training Tax Credit to offset Business Franchise Tax liability (Enter the lesser of the			
amount on line 1 and the amount on line 4)	5		.00
 Sub-total of Apprenticeship Training Credit Remaining (Subtract the amount on line 5 from the amount on line 1 and enter here). 	6		.00
7. Corporation Net Income Tax liability	7		.00
8. Total of other tax credits claimed against the Corporation Net Income Tax	8		.00
 Corporation Net Income Tax liability remaining after application of all other tax credits (if line 8 is greater than line 7, enter zero. Otherwise subtract the amount on line 8 from the amount on line 7 and enter the remainder here) 	9		.00
10. Application of the Apprenticeship Training Tax Credit to Offset Corporation Net Income Tax liability (Enter the lesser of the amount on line 6 and the amount on line 9 here and on the Corporation Net Income Tax Credit Recap Schedule)	10		.00
11. Subtotal of Apprenticeship Training Tax Credit Remaining (Subtract the amount on line 10 from the amount on line 6 and enter here)	11		.00
12. Personal Income Tax liability	12		.00
13. Total of other tax credits claimed against the Personal Income Tax	13		.00
14. Personal Income Tax liability remaining after application of all other tax credits (if line 13 is greater than line 12 enter zero. Otherwise subtract the amount on line 13 from the amount on line 12 and enter the remainder here)	14		.00
 Application of the Apprenticeship Training Tax Credit to offset Personal Income Tax liability (Enter the lesser of the amount on line 11 and the amount on line 14 here and on the Personal Income Tax Credit Recap Schedule) Under penalties of periupy L declare that L have examined this credit form (including accompanying schedule) 	15		.00

Under penalties of perjury, I declare that I have examined this credit form (including accompanying schedules and statements) and, to the best of my knowledge, it is true and complete.

Signature of Taxpayer

Title

Title

Date

ATT Rev. 03/2	_	Schedule ATTC-1 Pass-Through Allocation Detail Tax Credits Apprenticeship Training Tax Credits (For periods AFTER January 1, 2012)								West Virginia State Tax Department
BUSINESS NAME							IFICATION MBER			
				TAX PE	RIOD					
	BEGINNING				E					
		MM	DD	YYYY			MM	DD	YYYY	

If the business is an electing small business corporation, a partnership, a limited liability company that is treated as a partnership for federal income tax purposes, or a sole proprietorship; and if any credit unused by the business employing the apprentices is to be allocated to its members, the schedule below must be completed.

Member Name	Member Identification Number (FEIN or SSN)	Member Ownership % of the Business	Allocated Credit (Member ownership percentage times the total amount to be allocated, as shown on Part A, Line 12)

Schedule ATTC-1						
ATTC-1 Rev. 03/13		oprentice D ship Trainin priods AFTER Januar	etail g Tax Credits y 1, 2012)	West Virginia State Tax Department		
BUSINESS NAME			TIFICATION UMBER			
BEGINNING MM	DD YYY	TAX PERIOD ENDING	MM DD	YYYY		
Apprentice Name	Apprentice Social Security Number	Total hours worked during the tax year for the business entity.	Total wages paid during the tax year by the business entity	Allocated credit per apprentice: Lesser of \$2 times hours worked, or 50% of wages paid or \$2,000.		
		тот	AL ALLOCATED CREDIT			

NOTE: Attach additional detail pages, as needed.