

PRIMARY LAST NAME SHOWN ON FORM IT-140	SOCIAL SECURITY NUMBER
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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. Credit for Income Tax paid to another state(s).....	E	1	.00
** For what states? <input style="width: 100px; height: 20px;" type="text"/>			
2. Non-family Adoption Credit.....	WV/NFA-1	2	.00
3. Business Investment and Jobs Expansion Credit.....	BCS-PIT	3	.00
4. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	4	.00
5. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	5	.00
6. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	6	.00
7. WV Military Incentive Credit.....	J	7	.00
8. West Virginia Capital Company Credit.....	CCP	8	.00
9. Neighborhood Investment Program Credit.....	NIPA-2	9	.00
10. Historic Rehabilitated Buildings Investment Credit.....	RBIC	10	.00
11. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	11	.00
12. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	12	.00
13. Apprenticeship Training Tax Credit.....	WV/ATTC-1	13	.00
14. Solar Energy Tax Credit.....	WV/SETC	14	.00
15. Alternative-Fuel Tax Credit.....	AFTC-1	15	.00
16. Commercial Patent Incentives Tax Credit.....	CPITC-1	16	.00
17. TOTAL CREDITS — add lines 1 through 16. <i>Enter on Form IT-140, line 15.</i>		17	.00
**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.			

