

SPF-100TC

REV 6-14

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Summary of Business Franchise Tax Credits

2014

NAME	FEIN
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This form is used by businesses to summarize the tax credits that they claim against their business franchise tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of the credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be attached to your return in order to claim a tax credit. **THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY. If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV/NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

TAX CREDIT	SCHEDULE OR FORM	APPLICABLE CREDIT	
1. Subsidiary Credit (§11-23-17(c)).....	SCHEDULE B	1	.00
2. Business and Occupation Tax Credit (§11-23-17(b)).....	SCHEDULE B	2	.00
3. Business Investment & Job Expansion Credit (§11-13C).....	WV/BCS-A & WV/BCS-1 OR WV/BCS-Small**,**	3	.00
4. Economic Opportunity Tax Credit (§11-13Q).....	EOTC-A & EOTC-1	4	.00
5. Industrial Expansion/Revitalization Credit (§11-13D).....	SCHEDULE I*	5	.00
6. Manufacturing Investment Tax Credit (§11-13S).....	WV/MITC-1	6	.00
7. Coal Loading Facilities Credit (§11-13E).....	SCHEDULE C	7	.00
8. West Virginia Neighborhood Investment Program Credit (§11-13J)....	WV/NIPA-2	8	.00
9. Strategic Research and Development Tax Credit (§11-13R).....	WV/SRDTC-1	9	.00
10. Apprentice Training Tax Credit (§11-13W).....	WV/ATTC-1	10	.00
11. Film Industry Investment Tax Credit (§11-13X).....	WV/FIIA-TCS	11	.00
12. Goodwill Tax Credit (§11-23-5a(g)).....	WV/FOGW-1	12	.00
13. Manufacturing Property Tax Adjustment Credit (§11-13Y).....	WV/MPTAC-1	13	.00
14. Alternative Fuel Tax Credit (§11-6D).....	WV/AFTC-1	14	.00
15. Commercial Patent Incentives Tax Credit (§11-13AA).....	WV/CPITC-1	15	.00
16. Innovative Mine Safety Technology Tax Credit (§11-13BB).....	WV/IMSTTC-1	16	.00
17. TOTAL CREDITS (Add lines 1 through 16). Enter on front of return, line 7.....		17	.00

* No credit is available to any taxpayer for investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to tax credit prior to January 1, 2003, retain that entitlement and may apply the credit in due course pursuant to the requirements and limitations of the original credit entitlement period.

** Transition rules may apply.

