# West Virginia Neighborhood Investment Program Credit Schedule

**For periods AFTER January 1, 2015**

<table>
<thead>
<tr>
<th>Name</th>
<th>Tax ID or Social Security #</th>
</tr>
</thead>
</table>

## Computation of Eligible Credit

1. a) Project Number WV-NIPA-______________________________ $__________
   
   b) Project Number WV-NIPA-______________________________ $__________
   
   c) Project Number WV-NIPA-______________________________ $__________

2. Amount Carried Forward From Schedule A, Column 3 $__________

3. Total Neighborhood Investment Program Credit (Add Lines 1 and 2) $__________

4. Total Allowable Credit (Lesser of Line 3 or $100,000) $__________

### BUSINESS(ES)

5. a) Total Corporate Net Income Tax $__________
   
   b) Credit Limit (50% of Line 5a) $__________
   
   c) Neighborhood Investment Program Credit (Smaller of Line 5b and 4) $__________

6. a) Total Fiduciary Income Tax $__________
   
   b) Credit Limit (50% of Line 6a) $__________
   
   c) Remaining NIPA Credit (Line 4 minus Line 5c) $__________
   
   d) Trust’s or Estate’s Share of Profit or Loss (State as a Decimal) $__________
   
   e) Multiply Line 6c times Line 6d $__________
   
   f) Neighborhood Investment Program Credit (Smaller of Line 6b or Line 6e) $__________

7. a) Total West Virginia Personal Income Tax (From Form IT-140) $__________
   
   b) Credit Limit (50% of Line 7a) $__________
   
   c) Remaining NIPA Credit: (If Partner, S Corporation Shareholder, or Beneficiary, Enter Line 4 Minus Line 5c) $__________
   
   d) Enter Share or Profit of Loss (State as a Decimal; If Partner, S Corporation Shareholder, or Beneficiary, Enter Share of Profit or Loss) $__________
   
   e) Multiply Line 7c times Line 7d $__________
   
   f) Neighborhood Investment Program Credit (Smaller of Line 7b or Line 7e) $__________

### INDIVIDUALS

8. a) Total West Virginia Personal Income Tax (From Form IT-140) $__________
   
   b) Credit limit (50% of Line 8a) $__________
   
   c) Enter the amount from Line 4 $__________
   
   d) Enter the smaller of Line 8b or Line 8c $__________
## Schedule A

**West Virginia Neighborhood Investment Credit Carryover Spreadsheet**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Number</td>
<td>Beginning Year For Project Number</td>
<td>Amount of Investment Credit Carryover</td>
<td>Amount Carried Forward and Used Prior to This Year</td>
<td>Amount Being Used This Year</td>
<td>Remaining Unused Credit</td>
</tr>
<tr>
<td>WV-NIPA-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV-NIPA-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV-NIPA-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV-NIPA-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>WV-NIPA-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>