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| NAME | FEIN |
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This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. 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 S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their SPF-100, Schedule SP, column L. **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 THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY | TAX CREDIT CARRIED FORWARD FROM PRIOR YEARS | TAX CREDIT EARNED IN CURRENT YEAR | TAX CREDIT USED IN CURRENT YEAR | TAX CREDIT CARRIED FORWARD TO FUTURE YEARS |
|--|--|---|---------------------------------------|---|
| 1. Economic Opportunity Tax Credit (§11-13Q) – EOTC-A & EOTC-1 | .00 | .00 | .00 | .00 |
| 2. Environmental Agricultural Equipment Tax Credit (§11-13K) – Form WV/AG-1 | .00 | .00 | .00 | .00 |
| 3. West Virginia Neighborhood Investment Program Credit (§11-13J) – WV/NIPA-2 | .00 | .00 | .00 | .00 |
| 4. Strategic Research and Development Tax Credit (§11-13R) – WV/SRDTC-1* | .00 | .00 | .00 | .00 |
| 5. Apprentice Training Tax Credit (§11-13W) – WV/ATTC-1 | .00 | .00 | .00 | .00 |
| 6. Film Industry Investment Tax Credit (§11-13X) – WV/FIIA-TCS | .00 | .00 | .00 | .00 |
| 7. Alternative Fuel Tax Credit (§11-6D) – WV/AFTC-1 | .00 | .00 | .00 | .00 |
| 8. Commercial Patent Incentives Tax Credit (§11-13AA) – WV/CPITC-1 | .00 | .00 | .00 | .00 |
| 9. Innovative Mine Safety Technology Tax Credit (§11-13BB) – WV/IMSTTC-1 | .00 | .00 | .00 | .00 |
| 10. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – SCHEDULE RBIC | .00 | .00 | .00 | .00 |
| 11. West Virginia Military Incentive Credit (§11-24-12) – SCHEDULE J | .00 | .00 | .00 | .00 |
| 12. TOTAL CREDITS (Add lines 1 through 11)..... | .00 | .00 | .00 | .00 |

* The Strategic Research and Development Tax Act terminated on January 1, 2014, and no new credit is available to any taxpayer for any qualified investment or expenditure made on or after that date. Credits that have been approved prior to January 1, 2014 and unused balances carried forward for use in subsequent years remain eligible for claim until the credit is fully used.

