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CORPORATION NAME	FEIN
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This form is used by corporations to summarize the tax credits that they claim against their Corporation Net Income 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 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. **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 CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE		COLUMN 2 CREDIT USED
1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV EOTC-1 and EOTC-A	1	.00		.00
2. Manufacturing Investment Tax Credit (§11-13S) Schedule WV MITC-1 and MITC-A	2	.00		.00
3. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC and RBIC-A	3	.00		.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV NIPA-2	4	.00		.00
5. Environmental Agricultural Equipment Tax Credit (§11-13HH) Form WV AG-1	5	.00		.00
6. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) Schedule L	6	.00		.00
7. West Virginia Military Incentive Credit (§11-24-12) Schedule J	7	.00		.00
8. Apprentice Training Tax Credit (§11-13w) Schedule WV ATTC-1	8	.00		.00
9. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS	9	.00		.00
10. Manufacturing Property Tax Adjustment Credit (§11-13Y) Schedule WV MPTAC-1	10	.00		.00
11. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	11	.00		.00
12. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1	12	.00		.00
13. Farm to Food Bank Tax Credit (§11-13DD) Department of Agriculture Certificate	13	.00		.00
14. Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1	14	.00		.00
15. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG) Schedule DNG-1	15	.00		.00
16. TOTAL CREDITS Add lines 1 through 15	16	.00		.00
				Enter on Line 11, Schedule 1 or Line 17, Schedule 2

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit claimed.

