ATTC-1 REV 7/25

APPRENTICESHIP TRAINING TAX CREDITS

(For periods AFTER January 1, 2015)
Part A – Businesses employing apprentices

West Virginia Tax Division

Businesses employing apprentices and earning the credit must complete the following: Part A of the Schedule (immediately below), the Apprentice Detail, and the Pass-Through Allocation Detail (if credit is passed through to owners).

If the employer is not the sponsor of the registered apprenticeship program, you must list the name of the apprenticeship program sponsor.

BUSINESS NAME		IDENTIFICATION NUMBER			
APPENTICESHIP PROGRAM SPONSOR		SPONSOR PROGRAM NUMBER	Л		
	TA	X PERIOD			
BEGINNING MM	DD YYYY	ENDING MM	DD	YYYY	
NAME OF TAXPAYER		PERSON TO CONTACT CONCERNING THIS RETURN			
		PREPARER'S EIN			
ADDRESS					
CITY OR POST OFFICE Note: The Apprenticeship Training Tax C Training Tax Credit, all of the following m 1. Wages were paid to apprentices Office, by the taxpayer in the tax 2. The qualified apprenticeship train 3. The qualified apprenticeship train 4. The qualified apprenticeship train and Training; and 5. The qualified apprenticeship train training. If items 1 through 5 have been satisfied,	ust be satisfied: in the construction trades who year that an apprentice and taxy ling program is jointly administer ling program is administered put ling program is certified in accounting program is required to cons	years beginning on or after Jan are registered with the United payer participate in a qualified red by labor and management rsuant to 29 U.S.C. Section 50 ordance with regulations adopt	States Depapprentices trustees; ed by the U	partment of Labor, West Virgir ship training program; United States Bureau of Apprei	nia State
1. Sum of allowable credit from attached detail pa	ges (Claims without supporting docume	entation will be denied)	1		.00
Corporation Net Income Tax Liability			2		.00
3. Total of other tax credits claimed against the C	orporation Net Income Tax		3		.00
4. Corporation Net Income Tax liability remaining zero, otherwise subtract the amount on line 3 f		,	4		.00
5. Application of the Apprenticeship Training tax of amount on line 1 and the amount on line 4 her			5		.00
Sub-total of Apprenticeship Training Tax Credit enter here)	= :		6		.00
7. If any of the amount on line 6 is to be passed the Pass-Through Allocation Detail Schedule			7		.00
Under penalties of perjury, I declare tha knowledge, it is true and complete.	t I have examined this credit fo	rm (including accompanying s	chedules a	nd statements) and, to the be	st of my
Signature of Taxpayer	Title		Date		
Signature of Preparer other than Taxpa	yer Title		Date		

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Schedule ATTC-1

Apprenticeship Training Tax Credits (For periods AFTER January 1, 2015) Part B – Businesses and individuals receiving an allocation of credit

West Virginia State Tax Department

Businesses and individuals receiving an allocation of credit must complete Part B be	low.	
BUSINESS IDENTIFICATION NUMBER	1	
BEGINNING MM DD YYYY ENDING MM		DD YYYY
NAME OF PERSON TO CONTACT CONCERNING THIS RETURN		
PREPARER'S EIN		
ADDRESS		
CITY OR POST OFFICE STATE ZIP CODE	<u>]</u> [DAYTIME TELEPHONE NUMBER
		I
Name of entity from which credit was received Identification number (FEIN of SSN) of Entity from which credit was received.	the	Amount of credit received.
		1 00
Total credit received (sum of amount of credit received)	1	.00
Corporation Net Income Tax liability Table of the desired assistable Consense Tay.	3	.00
 Total of other tax credits claimed against the Corporation Net Income Tax. Corporation Net Income Tax liability remaining after application of all other tax credits (if line 3 is greater than line 2, enter 	3	.00
zero. Otherwise subtract the amount on line 3 from the amount on line 2 and enter the remainder here)	4	.00
Application of the Apprenticeship Training Tax Credit to Offset Corporation Net Income Tax liability (Enter the lesser of the amount on line 1 and the amount on line 4 here and on the Corporation Net Income Tax Credit Recap Schedule)	5	.00
6. Subtotal of Apprenticeship Training Tax Credit Remaining (Subtract the amount on line 5 from the amount on line 1 and enter here)	6	.00
7. Personal Income Tax liability	7	.00
8. Total of other tax credits claimed against the Personal Income Tax	8	.00
9. Total income apportioned from trade or business that initially qualified for the ATTC or if a sole proprietor the income attributable to the business from which the tax credit was earned	9	.00
10. Line 9 x 1.5%	10	.00
11. Personal Income Tax liability remaining after application of all other tax credits (if line 8 is greater than line 7 enter zero. Otherwise subtract the amount on line 8 from the amount on line 7 and enter the remainder here)	11	.00
12. Application of the Apprenticeship Training Tax Credit to offset Personal Income Tax liability (Enter the lesser of the amount on line 6 and the amount on line 10, with amount on line 11, here and on the Personal Income Tax Recap Schedule	12	.00
Under penalties of perjury, I declare that I have examined this credit form (including accompanying s knowledge, it is true and complete.	chedu	iles and statements) and, to the best of my
Signature of Taxpayer Title	Date	
Signature of Preparer other than Taxpaver Title	Date	

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Schedule ATTC-1 Pass-Through Allocation Detail Tax Credits Apprenticeship Training Tax Credits (For periods AFTER January 1, 2015)

West Virginia State Tax Department

BUSINESS NAME						FICATION MBER			
				TAX PER	IOD				
	BEGINNING				ENDING				
	DEGINITING -	MM	DD	YYYY	LINDING —	MM	DD	YYYY	

If the business is an electing small business corporation, a partnership, a limited liability company that is treated as a partnership for federal income tax purposes, or a sole proprietorship; and if any credit unused by the business employing the apprentices is to be allocated to its members, the schedule below must be completed.

Member Name	Member Identification Number (FEIN or SSN)	Member Ownership % of the Business	Allocated Credit (Member ownership percentage times the total amount to be allocated, as shown on Part A, Line 12)
	TOTAL ALLO	OCATED CREDIT	

FOTAL ALLOCATED CREDIT $\| \cdot \|$

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Schedule ATTC-1 Apprentice Detail Apprenticeship Training Tax Credits (For periods AFTER January 1, 2015)

West Virginia State Tax Department

BUSINESS NAME									
					TAX PERIC	DD			
	BEGINNING	MM	DD	YYY		ENDING	MM	DD	YYYY
Appre	ntice Name	State Where Withholding is Paid	Apprentic Security	e Social Number	Total h worked du tax year business	ring the for the	during th	wages paid ne tax year by siness entity	Allocated credit per apprentice: Lesser of \$2 times hours worked, or 50% of wages paid or \$2,000.
						TOTA	L ALLOC	ATED CREDIT	

NOTE: Attach additional detail pages, as needed.