

Signature of Preparer other than Taxpayer	Title	Date
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Schedule ATTC-1

Apprenticeship Training Tax Credits

(For periods AFTER January 1, 2015)

West Virginia
State Tax
Department

Part B – Businesses and individuals receiving an allocation of credit

Businesses and individuals receiving an allocation of credit must complete Part B below.

BUSINESS NAME	IDENTIFICATION NUMBER
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TAX PERIOD

BEGINNING	MM	DD	YYYY	ENDING	MM	DD	YYYY
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NAME OF TAXPAYER	PERSON TO CONTACT CONCERNING THIS RETURN
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ADDRESS	PREPARER'S EIN
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CITY OR POST OFFICE	STATE	ZIP CODE	DAYTIME TELEPHONE NUMBER
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Name of entity from which credit was received	Identification number (FEIN or SSN) of the Entity from which credit was received.	Amount of credit received.

1. Total credit received (sum of amount of credit received).....	1	.00
2. Corporation Net Income Tax liability.....	2	.00
3. Total of other tax credits claimed against the Corporation Net Income Tax.....	3	.00
4. Corporation Net Income Tax liability remaining after application of all other tax credits (if line 3 is greater than line 2, enter zero. Otherwise subtract the amount on line 3 from the amount on line 2 and enter the remainder here).....	4	.00
5. 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 schedules and statements) and, to the best of my knowledge, it is true and complete.

Signature of Taxpayer	Title	Date
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Signature of Preparer other than Taxpayer	Title	Date
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ATTC-1
Rev. 10/15

West Virginia
State Tax
Department

BUSINESS NAME	IDENTIFICATION NUMBER
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BEGINNING MM DD YYYY ENDING MM DD YYYY

[illegible]**TOTAL ALLOCATED CREDIT**

Rev. 10/15

(For periods AFTER January 1, 2015)

Department

BUSINESS
NAME

IDENTIFICATION
NUMBER

TAX PERIOD

BEGINNING

MM

DD

YYYY

ENDING

MM

DD

YYYY

TOTAL ALLOCATED CREDIT

NOTE: Attach additional detail pages, as needed.