

This summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return in order to claim a tax credit. Information for these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.

| TAX CREDIT | SCHEDULE | APPLICABLE CREDIT | | |
|--|---------------------------------------|-------------------|--|-----|
| 1. Credit for Income Tax paid to another state(s) (§11-21-20)..... | E | 1 | | .00 |
| 2. Family Tax Credit (see page 11) (§11-21-22)..... | FTC-1 | 2 | | .00 |
| 3. General Economic Opportunity Tax Credit (§11-13Q)..... | EOTC-PIT | 3 | | .00 |
| 4. High Technology Manufacturing Business (§11-13Q-10a)..... | EOTC-HTM | 4 | | .00 |
| 5. WV Environmental Agricultural Equipment Credit (§11-13K)..... | AG-1 | 5 | | .00 |
| 6. WV Military Incentive Credit (§11-24-12)..... | J | 6 | | .00 |
| 7. Neighborhood Investment Program Credit (§11-13J)..... | NIPA-2 | 7 | | .00 |
| 8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a)..... | RBIC | 8 | | .00 |
| 9. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g)..... | RBIC-A | 9 | | .00 |
| 10. Apprenticeship Training Tax Credit (§11-13W)..... | ATTC-1 | 10 | | .00 |
| 11. Conceal Carry Gun Permit Credit (§61-7-4)..... | CCGP-1 | 11 | | .00 |
| 12. Farm to Food Bank Tax Credit (§11-13DD)..... | | 12 | | .00 |
| 13. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG)..... | DNG-2 | 13 | | .00 |
| 14. Post Coal Mine Site Business Credit (§11-28)..... | PCM-2 | 14 | | .00 |
| 15. Natural Gas Liquids (§11-13HH)..... | NGL-2 | 15 | | .00 |
| 16. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF)..... | DSV-1 | 16 | | .00 |
| 17. Small Arms And Ammunition Manufacturers Credit (§11-13KK)..... | SAAM-1 | 17 | | .00 |
| 18. Child and Dependent Care Expenses Credit (§11-21-26)..... | Must have a copy of federal form 2441 | 18 | | .00 |
| 19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (§11-24-10a)..... | JSP- 1 | 19 | | .00 |
| 20. Capital Investment in Child-Care Property Tax Credit (§11-21-97)..... | CIP | 20 | | .00 |

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TAX CREDIT RECAP SCHEDULE

2025

| TAX CREDIT | SCHEDULE | APPLICABLE CREDIT | | |
|--|-------------|-------------------|--|-----|
| 21. Operating Costs of Child Care Facility Tax Credit (\$11-21-97)..... | OCF | 21 | | .00 |
| 22. Industrial Advancement Act Tax Credit (\$11-13LL) | | 22 | | .00 |
| 23. West Virginia Film Industry Investment Tax Credit (\$11-13X) | WV FIIA-TCS | 23 | | .00 |
| 24. Volunteer Firefighter Tax Credit (\$11-13JJ) | VFTC-1 | 24 | | .00 |
| 25. Build WV Property Value Adjustment Tax Credit (\$5B-2L) | PVA-2 | 25 | | .00 |
| 26. Elective Income Credit for tax paid by a Pass-through Entity §11-21-3a and §11-21-20) <input type="checkbox"/> INCLUDES PRIOR CARRY FORWARD | EK-1 | 26 | | .00 |
| 27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i> | | 27 | | .00 |

