

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) 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	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	.00
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>		27	.00

