

APPRENTICESHIP TRAINING TAX CREDITS

(For periods AFTER January 1, 2015)
Part A – Businesses employing apprenticesWest 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
APPRENTICESHIP PROGRAM SPONSOR	SPONSOR PROGRAM NUMBER

TAX PERIOD	
BEGINNING	ENDING
MM DD YYYY	MM DD YYYY

NAME OF TAXPAYER	PERSON TO CONTACT CONCERNING THIS RETURN
PREPARER'S EIN	

ADDRESS

CITY OR POST OFFICE	STATE	ZIP CODE	DAYTIME TELEPHONE NUMBER
---------------------	-------	----------	--------------------------

Note: The Apprenticeship Training Tax Credits are only available for tax years beginning on or after January 1, 2008. In order to claim an Apprenticeship Training Tax Credit, all of the following must be satisfied:

1. Wages were paid to apprentices in the construction trades who are registered with the United States Department of Labor, West Virginia State Office, by the taxpayer in the tax year that an apprentice and taxpayer participate in a qualified apprenticeship training program;
2. The qualified apprenticeship training program is jointly administered by labor and management trustees;
3. The qualified apprenticeship training program is administered pursuant to 29 U.S.C. Section 50;
4. The qualified apprenticeship training program is certified in accordance with regulations adopted by the United States Bureau of Apprenticeship and Training; and
5. The qualified apprenticeship training program is required to consist of at least 2,000 but not more than 10,000 hours of on the job apprenticeship training.

If items 1 through 5 have been satisfied, please complete the following:

1. Sum of allowable credit from attached detail pages (Claims without supporting documentation will be denied).....	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 Recap Schedule).....	5	.00
6. Sub-total of Apprenticeship Training Tax Credit Remaining (Subtract the amount on line 5 from the amount on line 1 and enter here).....	6	.00
7. If any of the amount on line 6 is to be passed through to members of the business enter the amount here and complete the Pass-Through Allocation Detail Schedule.....	7	.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
Signature of Preparer other than Taxpayer	Title	Date

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
----------------------	------------------------------

TAX PERIOD							
BEGINNING	[][]	[][]	[][][][]	ENDING	[][]	[][]	[][][][]
	MM	DD	YYYY		MM	DD	YYYY

NAME OF TAXPAYER	PERSON TO CONTACT CONCERNING THIS RETURN
	PREPARER'S EIN

ADDRESS

[][] [][][][] – [][][][] [][][][] – [][][][] [][][][]

CITY OR POST OFFICE STATE ZIP CODE DAYTIME TELEPHONE NUMBER

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
Signature of Preparer other than Taxpayer	Title	Date

PASS-THROUGH ALLOCATION DETAIL TAX CREDITS

BUSINESS NAME	
------------------	--

IDENTIFICATION NUMBER	
--------------------------	--

BEGINNING MM DD YYYY ENDING MM DD YYYY

[illegible]

TOTAL ALLOCATED CREDIT	
-------------------------------	--

APPRENTICE DETAIL

BUSINESS NAME	
------------------	--

IDENTIFICATION NUMBER	
--------------------------	--

TAX PERIOD

BEGINNING MM DD YYYY ENDING MM DD YYYY

[illegible]**TOTAL ALLOCATED CREDIT**

NOTE: Attach additional detail pages, as needed.