

ENTITY NAME

FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. Both this summary form and the appropriate credit calculation schedule(s) or form(s) must be attached to your return in order to claim a tax credit. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		CREDIT CALCULATED ON APPROPRIATE SCHEDULE		AVAILABLE TAX CREDIT FOR CURRENT YEAR	
1. Economic Opportunity Tax Credit (§11-13Q) Schedule EOTC-1and EOTC-A	1		.00		.00
2. High Technology Manufacturing Business (§11-13Q-10a) Schedule EOTC-HTM	2		.00		.00
3. Environmental Agricultural Equipment Tax Credit (§11-13k) Form AG-1	3		.00		.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) Form NIPA-2	4		.00		.00
5. Apprentice Training Tax Credit (§11-13w) Schedule ATTC-1	5		.00		.00
6. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC	6		.00		.00
7. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g) Schedule RBIC-A	7		.00		.00
8. West Virginia Military Incentive Credit (§11-24-12) Schedule J	8		.00		.00
9. Farm to Food Bank Tax Credit (§11-13DD) Department of Agriculture Certificate	9		.00		.00
10. Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1	10		.00		.00
11. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) Schedule DNG-1	11		.00		.00
12. Natural Gas Liquids (§11-13HH) Schedule NGL-1	12		.00		.00
13. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) Schedule DSV-1	13		.00		.00
14. Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1	14		.00		.00
15. WV Jumpstart Savings Program Credit for Employer contribution (§11-24-10a) Schedule JSP-1	15		.00		.00
16. Capital Investment in Child-Care Property Tax Credit (§11-21-97) Schedule CIP	16		.00		.00
17. Operating Costs of Child-Care Facility Tax Credit (§11-21-97) Schedule OCF	17		.00		.00
18. Industrial Advancement Act Credit (§11-13LL-1)	18		.00		.00
19. West Virginia Film Industry Investment Tax Credit (§11-13X) FIIA-TCS	19		.00		.00
20. Build WV Property Value Adjustment Tax Credit (§5B-2L) PVA-2	20		.00		.00
21. TOTAL CREDITS add the credits above	21		.00		.00

