

Name \_\_\_\_\_ FEIN \_\_\_\_\_

This form is used by corporations to summarize the tax credits that they claim against their corporate income tax and/or business franchise tax liability. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. 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.

<b>TAX CREDITS</b>	<b>COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX</b>	<b>COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX</b>
THE TOTAL AMOUNT OF CREDIT FOR EITHER TAX CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		
1. Subsidiary Credit (§11-23-17(c)) - Schedule A-1, Form WV/CNF-120.....	.00	
2. Business & Occupation Tax Credit (§11-23-17(b)) - Schedule A-2, Form WV/CNF-120.....	.00	
3. Research and Development Projects Credit (§11-13D-3(f)) - Schedule R & D*.....	.00	.00
4. Strategic Research and Development Tax Credit (§11-13R) - Schedule WV/SRDTC-1 .....	.00	.00
5. High-Growth Business Investment Tax Credit (§11-13U-4) - Schedule WV/HGBITC-1.....	.00	.00
6. Business Investment & Job Expansion Credit (§11-13C), Form WV/BCS-A, and WV/BCS-1 or WV/BCS-Small *, ** ...	.00	.00
7. Economic Opportunity Tax Credit (§11-13Q) - Schedule WV/EOTC-1.....	.00	.00
8. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I *	.00	
9. Manufacturing Investment Tax Credit (§11-13S) - Schedule WV/MITC-1.....	.00	.00
10. Residential Housing Development Projects Credit (§11-13D) - Schedule O * .....	.00	
11. Coal Loading Facilities Credit (§11-13E) - Schedule C.....	.00	
12. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) - Schedule RBIC.....		.00
13. West Virginia Neighborhood Investment Program Credit (§11-13J) - Form WV/NIPA-2.....	.00	.00
14. Environmental Agricultural Equipment Tax Credit (§11-13K) - Form WV/AG-1		.00
15. Electric and Gas Utilities Rate Reduction Credit (§11-24-11) - Schedule L.....		.00
16. Telephone Utilities Rate Reduction Credit (§11-24-11a) - Schedule K.....		.00
17. West Virginia Military Incentive Credit (§11-24-12) - Schedule J.....		.00
18. Aerospace Industrial Facility Investment Credit (§11-13D-3f) - Form WV/AIF-1 *.....	.00	.00

(CONTINUED ON NEXT PAGE)



**SUMMARY OF CORPORATION NET  
INCOME/BUSINESS FRANCHISE TAX CREDITS**

2010

(CONTINUED)	COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX	COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX
19. Credit for utility taxpayers with net operating loss carryovers. (§11-24-11b) - Schedule WV/UNOLC-1.....	.00	.00
20. Apprentice Training Tax Credit (§11-13w)- Schedule WV/ATTC-1.....	.00	.00
21. Film Industry Investment Tax Credit (§11-13x) - Schedule WV/FIIA-TCS.....	.00	.00
22. Financial Organization Goodwill Tax Credit (§11-23-5a(g)) - Schedule WV/FOGW-1.....	.00	.00
23. Manufacturing Property Tax Adjustment Credit (§11-13Y) - Schedule WV/MPTAC-1.....	.00	.00
24. Financial Organization Transition Credit (§11-24-9b) - Schedule WV/FOTC-1.....	.00	.00
25. TOTAL CREDITS - Add Lines 1 through 24.....	.00	.00
	Enter on Line 8 of Form WV/CNF-120	Enter on Line 13 of Form WV/CNF-120

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credits claimed.

\* No credit is available to any taxpayer for Investment placed in service or use after December 31, 2002. Taxpayers who gained entitlement to the tax credit prior to January 1, 2003, retain that entitlement and may apply the credit in due course pursuant to the requirements and limitations of the original credit entitlement period.

\*\*Transition rules may apply.

