

2010 WEST VIRGINIA TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST
NAME SHOWN
ON FORM IT-140

SOCIAL
SECURITY
NUMBER

This form is used by individuals to summarize the tax credits that they claim against their personal income tax. 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 ENCLOSED** with your return in order to claim a tax credit.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Senior Citizen Tax Credit for Property Tax Paid*..... **Household Size _____	WV/SCTC-1	1	.00
2. Homestead Excess Property Tax Credit*.....	WV/HEPTC-1	2	.00
3. Senior Property Tax Deferral Credit*.....	WV/SPTDC	3	.00
4. Credit for Income Tax Paid to Another State(s)	E	4	.00
***For what states? <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
5. Business Investment and Jobs Expansion Credit	BCS-PIT	5	.00
6. General Economic Opportunity Tax Credit	WV/EOTC-PIT	6	.00
7. Strategic Research and Development Tax Credit	WV/SRDTC-1	7	.00
8. High-Growth Business Investment Tax Credit	WV/HGBITC-1	8	.00
9. W. Va. Environmental Agricultural Equipment Credit	WV/AG-1	9	.00
10. W. Va. Military Incentive Credit	J	10	.00
11. West Virginia Capital Company Credit	CCP	11	.00
12. Non-family Adoption Credit	WV/NFA-1	12	.00
13. Neighborhood Investment Program Credit	WV/NIPA-2	13	.00
14. Historic Rehabilitated Buildings Investment Credit	RBIC	14	.00
15. Qualified Rehabilitated Buildings Investment Credit	RBIC-A	15	.00
16. West Virginia Film Industry Investment Tax Credit	WV/FIIA-TCS	16	.00
17. Apprenticeship Training Tax Credit	WV/ATTC-1	17	.00
18. Solar Energy Tax Credit	WV/SETC	18	.00
19. TOTAL CREDITS - add lines 1 through 18. <i>Enter on Form WV/IT-140, line 15.</i>		19	.00

* NOTE: Only one of the credits from lines 1, 2, or 3 can be claimed.

** Household Size is the total number of persons residing in the house.

*** You cannot claim if you are a resident of KY, MD, PA, OH or VA unless your source of income is other than wages and/ or salaries.

SCHEDULE T			
1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251	1	.00	
2. Enter 25% of line 1.....	2	.00	
3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140).....	3	.00	
4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero).....	4	.00	
5. Add lines 3 and 4 (This is your West Virginia tentative tax).....	5	.00	
6. Nonresident/Part-Year Residents only . Multiply line 5 by income percentage from Schedule A (page 25). The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable.	6	.00	
7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140	7	.00	



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