

Name _____

FEIN _____

This form is used by businesses to summarize the tax credits that they claim against their 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.

TAX CREDITS

THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY

1. Subsidiary Credit (§11-23-17(c)).....	1	.00
2. Business & Occupation Tax Credit (§11-23-17(b))	2	.00
3. Research and Development Projects Credit (§11-13D-3(f)) Schedule R & D *	3	.00
4. High-Growth Business Investment Tax Credit (§11-13U-4) Schedule WV/HGBITC-1.....	4	.00
5. Business Investment & Job Expansion Credit (§11-13C) Form WV/BCS-A, & WV/BCS-1 or WV/BCS-Small*, **	5	.00
6. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-A and WV/EOTC-1.....	6	.00
7. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I*.....	7	.00
8. Manufacturing Investment Tax Credit (§11-13S) Schedule WV/MITC-1.....	8	.00
9. Residential Housing Development Projects Credit (§11-13D) Schedule O*.....	9	.00
10. Coal Loading Facilities Credit (§11-13E) Schedule C.....	10	.00
11. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV/NIPA-2.....	11	.00
12. Aerospace Industrial Facility Investment Credit (§11-13D-3f) Form WV/AIF-1 *.....	12	.00
13. Strategic Research and Development Tax Credit (§11-13R) Schedule WV/SRDTC-1.....	13	.00
14. Apprentice Training Tax Credit (§11-13W) Schedule WV/ATTC-1.....	14	.00
15. Film Industry Investment Tax Credit (§11-13X) Schedule WV/FIIA-TCS.....	15	.00
16. Goodwill Tax Credit (§11-23-5a(g)) Schedule WV/FOGW-1.....	16	.00
17. Manufacturing Property Tax Adjustment Credit (§11-13Y) Schedule WV/MPTAC-1.....	17	.00
18. TOTAL CREDITS - Add Lines 1 through 17. Enter on front of return, Line 7.....	18	.00

* 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.

