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This form is used by corporations to summarize the tax credits that they claim against their corporation net 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. 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 FOR EITHER TAX CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX	COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX	COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX
1. Subsidiary Credit (§11-23-17(c)) – Schedule A-1, Form CNF-120	.00	
2. Business & Occupation Tax Credit (§11-23-17(b)) – Schedule A-2, Form CNF-120.....	.00	
3. Strategic Research and Development Tax Credit (§11-13R) – Schedule WV/SRDTC-1*****.....	.00	.00
4. Business Investment & Job Expansion Credit (§11-13C), Form WV/BCS-A, and WV/BCS-1 or WV/BCS-Small*,****.....	.00	.00
5. Economic Opportunity Tax Credit (§11-13Q) – Schedule WV/EOTC-1.....	.00	.00
6. Industrial Expansion/Revitalization Credit (§11-13D) Schedule I *	.00	
7. Manufacturing Investment Tax Credit (§11-13S) – Schedule WV/MITC-1.....	.00	.00
8. Coal Loading Facilities Credit (§11-13E) – Schedule C.....	.00	
9. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) – Schedule RBIC.....		.00
10. West Virginia Neighborhood Investment Program Credit (§11-13J) – Form WV/NIPA-2.....	.00	.00
11. Environmental Agricultural Equipment Tax Credit (§11-13K) – Form WV/AG-1.....		.00
12. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) – Schedule L.....		.00
13. Telephone Utilities Rate Reduction Credit (§11-24-11a) – Schedule K.....		.00
14. West Virginia Military Incentive Credit (§11-24-12) – Schedule J...		.00
15. Credit for utility taxpayers with net operating loss carryovers (§11-24-11b) – Schedule WV/UNOLC-1.....		.00
16. Apprentice Training Tax Credit (§11-13w) – Schedule WV/ATTC-1	.00	.00
17. Film Industry Tax Credit (§11-13x) – Schedule WVFIIA-TCS00	.00

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	COLUMN 1 APPLICABLE TO BUSINESS FRANCHISE TAX	COLUMN 2 APPLICABLE TO CORPORATE INCOME TAX
18. Financial Organization Goodwill Tax Credit (§11-23-5a(g)) – Schedule WV/FOGW-1.....	.00	
19. Manufacturing Property Tax Adjustment Credit (§11-13Y) – Schedule WV/MPTAC-1.....	.00	.00
20. Financial Organization Transition Credit (§11-24-9b) – Schedule WV/FOTC-1.....		.00
21. Alternative Fuel Tax Credit (§11-6D) Schedule AFTC-1.....	.00	.00
22. Commercial Patent Incentives Tax Credits (§11-13AA) – Schedule CPITC-1.....	.00	.00
23. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1.....	.00	.00
24. TOTAL CREDITS – Add lines 1 through 23.....	.00	.00
	Enter on line 4 of Form CNF-120	Enter on line 22 of Form CNF-120

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit 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

*** The Strategic Research and Development Tax Credit Act terminated on January 1, 2014, and no credit is available to any taxpayer for any qualified investment or expenditure made on or after that date.

