WEST VIRGINIA STATE TAX DEPARTMENT  
SCHEDULE FIIA-TCS  
WEST VIRGINIA FILM INDUSTRY INVESTMENT TAX CREDIT

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<table>
<thead>
<tr>
<th>CREDIT CLAIMANT NAME</th>
<th>CREDIT CLAIMANT ID (EIN/SSN)</th>
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<th>TAX PERIOD BEGINNING</th>
<th>ENDING</th>
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### Part A - Credit Source and Documentation (Check appropriate source of credit and attach indicated supporting documents)

1. **Production company that earned original credit entitlement.**
   - Approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.

2. **Owner of production company that earned original credit entitlement.**
   - Copy of production company’s approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.
   - Schedule K-1, or similar document, showing the percentage of ownership of the production company.

3. **Credit obtained from a transfer or purchase of approved credit.**
   - Approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.

4. **Owner of company that received a credit allocation via a transfer or purchase of approved credit.**
   - Copy of company’s approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.
   - Schedule K-1, or similar document, showing the percentage of ownership of the company.

### Part B - Annual Credit Computation and Reconciliation

5. Enter the beginning and ending dates between which the qualifying film production expenditures occurred.

6. Enter individual West Virginia Film Office Tax Credit Voucher numbers and amounts and total credit amount (Tax Credit Voucher(s) must be attached).

<table>
<thead>
<tr>
<th>TAX CREDIT VOUCHER NUMBER</th>
<th>CREDIT AMOUNT</th>
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<td>TOTAL</td>
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7. **Owners receiving a credit allocation from a subsidiary enter the ownership percentage as a decimal to 6 places (Schedule K-1, or similar document, must be attached).**
   - **Letter a.**
   - **Letter b.**

8. **Total Available Credit (multiply the amount on Line 6 by the decimal value on Line 7a or b).**

9. **Total Available Credit used in prior years.**

10. **Total Available Credit sold or transferred.**

11. **Credit Available This Period (Subtract the amounts on Lines 9 and 10 from the amount on Line 8).**

12. **Business Franchise Tax**
   - **Letter a.**
   - **Letter b.**
   - **Letter c.**
   - **Letter d.**
   - **Letter e.**
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13. Credit Available This Period Adjusted for Business Franchise Tax Offset (Subtract the amount on Line 12e from the amount on Line 11).

   a. Enter total Corporation Net Income Tax Liability.  
   b. Corporation Net Income Tax Film Industry Investment Tax Credit Offset (Enter the lesser of the amount on Line 13 and the amount on Line 14a. Also enter this amount on Schedule TC on form WV/CNF-120).

15. Credit Available This Period Adjusted for Corporation Net Income Tax Offset (Subtract the amount on Line 14b from the amount on Line 13).

16. Personal Income Tax  
   a. Enter total Personal Income Tax Liability  
   b. Personal Income Tax Film Industry Investment Tax Credit Offset (Enter the lesser of the amount on Line 15 and the amount on Line 16a. Also enter this amount on the Tax Credit Recap Schedule on form IT-140).

Part C - Credit Recap

<table>
<thead>
<tr>
<th>Tax Year Ending (mm/dd/yyyy)</th>
<th>(A) Beginning Balance of Total Available Film Industry Investment Tax Credit</th>
<th>(B) Film Industry Investment Tax Credit Applied to Business Franchise Tax</th>
<th>(C) Film Industry Investment Tax Credit Applied to Corporation Net Income Tax</th>
<th>(D) Film Industry Investment Tax Credit Applied to Personal Income Tax</th>
<th>(E) Film Industry Investment Tax Credit Allocated to Owners</th>
<th>(F) Film Industry Investment Tax Credit Sold or Transferred</th>
<th>(G) Ending Balance of Total Available Film Industry Investment Tax Credit (Column A minus the sum of Columns B through F)</th>
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Notes:  
No Film Industry Investment Tax Credit is allowed after the expiration of the second taxable year after the taxable year in which the expenditures upon which the credit is based occurred.  
The transfer or sale of the Film Industry Investment Tax Credit does not extend the time in which the credit can be used. The carry forward period for credit that is transferred or sold begins on the date on which the credit was originally granted by the West Virginia Film Office.  
No carryback to a prior year is allowed for the amount of any unused portion of any annual credit allowance.