

This form is used by individuals to summarize 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. Information for all of these tax credits may be obtained by visiting our website at tax.wv.gov or by calling the Taxpayer Services Division at 1-800-982-8297.

**Note: If you are claiming the Schedule E credit(s) or the Neighborhood Investment Program Credit you are no longer required to enclose the other state(s) return(s) or the NIPA-2 schedule with your return. You must maintain the other state(s) return(s) or NIPA-2 schedule in your files.**

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE				
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT		
1. Credit for Income Tax paid to another state(s).....	E	1		.00
** For what states?				
2. Non-family Adoption Credit.....	WV/NFA-1	2		.00
3. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3		.00
4. WV Environmental Agricultural Equipment Credit.....	WV/AG-1	4		.00
5. WV Military Incentive Credit.....	J	5		.00
6. Neighborhood Investment Program Credit.....	NIPA-2	6		.00
7. Historic Rehabilitated Buildings Investment Credit.....	RBIC	7		.00
8. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	8		.00
9. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	9		.00
10. Apprenticeship Training Tax Credit.....	WV/ATTC-1	10		.00
11. Alternative-Fuel Tax Credit.....	AFTC-1	11		.00
12. Conceal Carry Gun Permit Credit.....	CCGP-1	12		.00
13. Farm to Food Bank Tax Credit.....		13		.00
14. <b>TOTAL CREDITS</b> — add lines 1 through 13. <i>Enter on Form IT-140, line 14</i> .....		14		.00

**\*\*You cannot claim credit for taxes paid to KY, MD, PA, OH, or VA unless your source income is other than wages and/or salaries.**

