

**APPLICATION FOR
WV TAX CREDIT FOR FEDERAL EXCISE TAX IMPOSED UPON
SMALL ARMS AND AMMUNITION MANUFACTURERS**

(FOR PERIODS ON OR AFTER JULY 1, 2021)
NOTE: AN APPLICATION MUST BE FILED FOR EACH YEAR IN WHICH INVESTMENT FOR PURPOSE OF THIS TAX CREDIT IS PLACED IN SERVICE OR USE.
ADDITIONALLY, THE APPLICATION MUST BE APPROVED BY THE STATE TAX COMMISSIONER BEFORE ANY CREDIT MAY BE CLAIMED

SECTION A: BUSINESS IDENTIFICATION

1	FEIN		WV TAX ID	
TAX PERIOD				
2	BEGINNING			
		MM	DD	YYYY
3	BUSINESS NAME			
4	TAXPAYER NAME			

SECTION B: INVESTMENT INFORMATION

5	INVESTMENT PURPOSE (CHECK ONLY 1)	<input type="checkbox"/> INDUSTRIAL EXPANSION	<input type="checkbox"/> INDUSTRIAL REVITALIZATION	<input type="checkbox"/> BOTH INDUSTRIAL EXPANSION AND REVITALIZATION
6	A) BUSINESS ACTIVITY IN WEST VIRGINIA: NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM CODE (NAICS)			
	B) NARRATIVE DESCRIPTION OF BUSINESS ACTIVITY IN WEST VIRGINIA			
7	INVESTMENT YEAR	TOTAL INVESTMENT AMOUNT \$	QUALIFIED INVESTMENT \$	
8	LOCATION(S) OF INVESTMENT IN WEST VIRGINIA			
9	GENERAL DESCRIPTION OF QUALIFIED INVESTMENT (NARRATIVE):			

SECTION C: ADDITIONAL REQUIRED INFORMATION

		PAYROLL	JOBS
10	A) TOTAL WV PAYROLL AND NUMBER OF JOBS PRIOR TO INVESTMENT		
	B) TOTAL WV PAYROLL AND NUMBER OF JOBS THIS YEAR		
11	A) PERCENTAGE OF EMPLOYEES COVERED UNDER HEALTH PLANS:		%
	B) AVERAGE ANNUAL HEALTH PLAN BENEFIT COSTS PER EMPLOYEE:		
	C) PERCENTAGE OF EMPLOYEES COVERED UNDER RETIREMENT PLAN:		%
	D) AVERAGE ANNUAL RETIREMENT BENEFIT COST PER EMPLOYEE:		

SECTION D: COMPUTATION OF QUALIFIED INVESTMENT

ITEMIZED LISTING OF INVESTMENTS REQUIRED			
	INVESTMENTS THIS YEAR	A NET COST	B RATE
1	INVESTMENT WITH USEFUL LIFE OF AT LEAST 4 YEARS BUT LESS THAN 6 YEARS		33 1/3%
2	INVESTMENT WITH USEFUL LIFE OF AT LEAST 6 YEARS BUT LESS THAN 8 YEARS		66 2/3%
3	INVESTMENT WITH USEFUL LIFE OF 8 YEARS OR MORE		100%
4	TOTAL QUALIFIED INVESTMENT FOR THIS TAX YEAR (SUM OF COLUMN C)		

SIGNATURE

Under penalties of perjury, I declare that I have examined this credit claim form (including accompanying schedules and statements) and to the best of my knowledge it is true and complete.

SIGNATURE OF TAXPAYER	NAME OF TAXPAYER (PRINT OR TYPE)	TITLE	DATE
SIGNATURE OF PREPARER OTHER THAN TAXPAYER	ADDRESS	DATE	
PERSON TO CONTACT CONCERNING THIS RETURN	TELEPHONE		



