

ENTITY NAME

FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. 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. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **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		CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX			
1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV EOTC-1and EOTC-A	1	.00	.00
2. Environmental Agricultural Equipment Tax Credit (§11-13k) Form WV AG-1	2	.00	.00
3. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV NIPA-2	3	.00	.00
4. Apprentice Training Tax Credit (§11-13w) Schedule WV ATTC-1	4	.00	.00
5. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS	5	.00	.00
6. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	6	.00	.00
7. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC and RBIC-A	7	.00	.00
8. West Virginia Military Incentive Credit (§11-24-12) Schedule J	8	.00	.00
9. Farm to Food Bank Tax Credit (§11-13DD) Department of Agriculture Certificate	9	.00	.00
10. Post-Coal Mine Site Business Credit (§11-28) Schedule PCM-1	10	.00	.00
11. Downstream Natural Gas Manufacturing Investment Credit (11-13GG) Schedule DNG-1	11	.00	.00
12. Natural Gas Liquids (§11-13HH) Schedule NGL-1	12	.00	.00
13. Donation or Sale of Vehicle to Charitable Organizations (§11-13FF) Schedule DSV-1	13	.00	.00
14. Small Arms And Ammunition Manufacturers Credit (§11-13KK) Schedule SAAM-1	14	.00	.00
15. TOTAL CREDITS add lines 1 through 14.....	15	.00	.00

