

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 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.

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s) (§11-21-20).....	E	1
** For what states?	**You cannot claim for taxes paid to KY, MD, OH, PA or VA for withholdings from wages and salaries.	
2. Family Tax Credit (see page 11) (§11-21-22).....	FTC-1	2
3. General Economic Opportunity Tax Credit (§11-13Q).....	EOTC-PIT	3
4. High Technology Manufacturing Business (§11-13Q-10a).....	EOTC-HTM	4
5. WV Environmental Agricultural Equipment Credit (§11-13K).....	AG-1	5
6. WV Military Incentive Credit (§11-24-12).....	J	6
7. Neighborhood Investment Program Credit (§11-13J).....	NIPA-2	7
8. Historic Rehabilitated Buildings Investment Credit (§11-24-23a).....	RBIC	8
9. Qualified Residential Rehabilitated Buildings Investment Credit (§11-21-8g).....	RBIC-A	9
10. Apprenticeship Training Tax Credit (§11-13W).....	ATTC-1	10
11. Alternative-Fuel Tax Credit (§11-6D).....	AFTC-1	11
12. Conceal Carry Gun Permit Credit (§61-7-4).....	CCGP-1	12
13. Farm to Food Bank Tax Credit (§11-13DD).....		13
14. Downstream Natural Gas Manufacturing Investment Tax Credit (§11-13GG).....	DNG- 2	14
15. Post Coal Mine Site Business Credit (§11-28).....	PCM-2	15
16. Natural Gas Liquids (§11-13HH).....	NGL-2	16
17. Donation or Sale of Vehicle to Qualified Charitable Organizations (§11-13FF).....	DSV-1	17
18. Small Arms And Ammunition Manufacturers Credit (§11-13KK).....	SAAM-1	18
19. West Virginia Jumpstart Savings Program Credit (Employer Use Only) (§11-24-10a).....	JSP- 1	19
20. Capital Investment in Child-Care Property Tax Credit (§11-21-97).....	CIP	20

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TAX CREDIT RECAP SCHEDULE

2023

TAX CREDIT		SCHEDULE		APPLICABLE CREDIT
21.	Operating Costs of Child Care Property Tax Credit (§11-21-97).....	OCF	21	.00
22.	Industrial Advancement Act Tax Credit (§11-13LL).....		22	.00
23.	West Virginia Film Industry Investment Tax Credit (§11-13X).....	WV FIIA-TCS	23	.00
24.	Volunteer Firefighter Tax Credit (§11-13JJ).....	VFTC-1	24	.00
25.	Build WV Property Value Adjustment Tax Credit (§5B-2L).....	PVA-2	25	.00
26.	Elective Income Credit for tax paid by a pass through entity (§11-21-3a and §11-21-20).....	EK-1	26	.00
27. TOTAL NON REFUNDABLE CREDITS — add all recap lines. <i>Enter on IT-140 line 9</i>00



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