

This summary form and the appropriate credit calculation schedule(s) or form(s) must be enclosed with your return 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.

TAX CREDIT	SCHEDULE	1	APPLICABLE CREDIT
1. Credit for Income Tax paid to another state(s).....	E	1	.00
** For what states?			
2. General Economic Opportunity Tax Credit.....	EOTC-PIT	2	.00
3. High Technology Manufacturing Business	EOTC-HTM	3	.00
4. WV Environmental Agricultural Equipment Credit.....	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 (income producing).....	RBIC	7	.00
8. Residential Historic Rehabilitated Buildings Investment Credit (not income producing)	RBIC-A	8	.00
9. Apprenticeship Training Tax Credit.....	ATTC-1	9	.00
10. Alternative-Fuel Tax Credit.....	AFTC-1	10	.00
11. Farm to Food Bank Tax Credit.....		11	.00
12. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	12	.00
13. Post Coal Mine Site Business Credit	PCM-2	13	.00
14. Natural Gas Liquids	NGL-2	14	.00
15. Donation or Sale of Vehicle to Qualified Charitable Organizations	DSV-1	15	.00
16. Small Arms And Ammunition Manufacturers Credit	SAAM-1	16	.00
17. West Virginia Jumpstart Savings Program Credit (Employer Use Only)	JSP-1	17	.00
18. Capital Investment in Child-Care Property Tax Credit	CIP	18	.00
19. Operating Costs of Child Care Property Tax Credit	OCF	19	.00
20. Industrial Advancement Act Tax Credit		20	.00



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TAX CREDIT RECAP SCHEDULE

2024

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT
21. West Virginia Film Industry Investment Tax Credit	WV FIIA-TCS	21 .00
22. Volunteer Firefighter Tax Credit	VFTC-1	22 .00
23. Build WV Property Value Adjustment Tax Credit	PVA-2	23 .00
24. Elective Income Credit for tax paid by a Pass-through Entity.....	EK-1	24 .00
25. TOTAL CREDITS — add all credits above. <i>Enter on Form WV/IT-141, line 6</i>		25 .00

