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REV 08-24

FROM SP

# Schedule of WV Partner/Shareholder/Member/Beneficiary Information for Corporations Subject to Corporate Income Tax

# 2024

## TAXABLE YEAR OF ORGANIZATION

<b>BEGINNING</b> MM/DD/YYYY				<b>ENDING</b> MM/DD/YYYY			
ORGANIZATION NAME (please type or print)				NAME OF PARTNER/SHAREHOLDER/MEMBER/BENEFICIARY			
STREET or POST OFFICE BOX				STREET or POST OFFICE BOX			
CITY		STATE	ZIP	CITY		STATE	ZIP
WV IDENTIFICATION NUMBER		FEIN		FEIN		WV IDENTIFICATION NUMBER	
CHECK ONE:		<b>WITHHOLDING</b>					
<input type="checkbox"/> S Corporation		1. Income subject to withholding for nonresident as reported on organization's S Corporation, Partnership or Fiduciary Return				\$	.00
<input type="checkbox"/> Limited Liability Company		2. Amount of West Virginia tax withheld (see instructions)				\$	.00
<input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary		PERCENTAGE OF OWNERSHIP					%

## DISTRIBUTIVE SHARE INCOME

1. Distributive pro rata share of income allocable to West Virginia.....	1	.00
<b>ADDITIONS</b>		
2. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax.....	2	.00
3. Interest or dividend income on state and local bonds other than bonds from West Virginia sources.....	3	.00
4. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax.....	4	.00
5. Any amount not included in federal income that was an eligible contribution for the Neighborhood Investment Program Tax Credit.....	5	.00
6. Other Income deducted from federal adjusted gross income but subject to state tax.....	6	.00
7. Federal depreciation/amortization for WV water/air pollution control facilities .....	7	.00
8. Unrelated business taxable income of a corporation exempt from federal tax.....	8	.00
9. Add back expenses for certain REIT's and RIC's.....	9	.00
<b>SUBTRACTIONS</b>		
10. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax.....	10	.00
11. Refunds of state and local income taxes received and reported as income to the IRS....	11	.00
12. Other income included into federal adjusted gross income but excluded from state income tax.....	12	.00
13. Salary expense not allowed on federal return due to claiming the federal jobs credit.....	13	.00
14. Cost of WV water/air pollution control facilities .....	14	.00
15. Allowance for governmental obligations/obligations secured by residential property .....	15	.00



NAME

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**CREDITS ALLOCABLE TO PARTNER/SHAREHOLDER/MEMBER**

16. Economic Opportunity Tax Credit .....	16	.00
17. High Technology Manufacturing Business Tax Credit .....	17	.00
18. Manufacturing Investment Tax Credit (§11-13S) .....	18	.00
19. Historic Rehabilitated Buildings Investment Credit .....	19	.00
20. Qualified Residential Rehabilitated Buildings Investment Credit .....	20	.00
21. West Virginia Neighborhood Investment Program Credit .....	21	.00
22. Environmental Agricultural Equipment Tax Credit .....	22	.00
23. Electric, Gas, and Water Utilities Rate Reduction Credit .....	23	.00
24. West Virginia Military Incentive Credit .....	24	.00
25. Apprentice Training Tax Credit .....	25	.00
26. Manufacturing Property Tax Adjustment Credit .....	26	.00
27. Alternative Fuel Tax Credit .....	27	.00
28. Farm to Food Bank Tax Credit .....	28	.00
29. Post-Coal Mine Site Business Credit .....	29	.00
30. Downstream Natural Gas Manufacturing Investment Tax Credit .....	30	.00
31. Natural Gas Liquids .....	31	.00
32. Donation or Sale of Vehicle to Charitable Organizations .....	32	.00
33. Small Arms And Ammunition Manufacturers Credit .....	33	.00
34. WV Jumpstart Savings Program Credit for Employer contribution .....	34	.00
35. Capital Investment in Child-Care Property Tax Credit .....	35	.00
36. Operating Costs of Child Care Property Tax Credit .....	36	.00
37. Industrial Advancement Act Tax Credit .....	37	.00
38. West Virginia Film Industry Investment Tax Credit .....	38	.00
39. Build WV Tax Credit .....	39	.00

**ADDITIONAL INFORMATION**

Empty box for additional information.

