

This form is used by individuals to summarize tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both 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 all of 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.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Credit for Income Tax paid to another state(s).....	E	1	.00
** For what states?			
2. Non-family Adoption Credit.....	WV/NFA-1	2	.00
3. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	3	.00
4. WV Environmental Agricultural Equipment Credit.....	WV/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.....	RBIC	7	.00
8. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	8	.00
9. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	9	.00
10. Apprenticeship Training Tax Credit.....	WV/ATTC-1	10	.00
11. Alternative-Fuel Tax Credit.....	AFTC-1	11	.00
12. Conceal Carry Gun Permit Credit.....	CCGP-1	12	.00
13. Farm to Food Bank Tax Credit.....		13	.00
14. TOTAL CREDITS — add lines 1 through 13. <i>Enter on Form IT-140, line 14</i>		14	.00

****You cannot claim credit for taxes paid to KY, MD, PA, OH, or VA unless your source income is other than wages and/or salaries.**

