RECAP
(FORM IT-140) B

Tax Credit Recap Schedule

2018

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. *Enter on Form IT-140, line 14*...		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.

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