

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. Family Tax Credit (see page 39).....	FTC-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 Residential Rehabilitated Buildings Investment Credit	RBIC-A	8		.00
9. Apprenticeship Training Tax Credit.....	WV ATTC-1	9		.00
10. Alternative-Fuel Tax Credit.....	AFTC-1	10		.00
11. Conceal Carry Gun Permit Credit.....	CCGP-1	11		.00
12. Farm to Food Bank Tax Credit.....		12		.00
13. Downstream Natural Gas Manufacturing Investment Tax Credit	DNG- 2	13		.00
14. Post Coal Mine Site Business Credit	PCM-2	14		.00
15. Natural Gas Liquids	NGL-2	15		.00
16. Donation or Sale of Vehicle to Qualified Charitable Organizations	DSV-1	16		.00
17. Small Arms And Ammunition Manufacturers Credit	SAAM-1	17		.00
18. TOTAL CREDITS — add lines 1 through 17. <i>Enter on Form IT-140, line 9</i>		18		.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.**

