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CORPORATION NAME

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This form is used by corporations to summarize the tax credits that they claim against their Corporation Net Income Tax liability. 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 attached to your return in order to claim a tax credit. **If you are claiming the Neighborhood Investment Program Credit you are no longer required to enclose the WV/NIPA-2 credit schedule with your return. You must maintain the schedule in your files.**

TAX CREDITS THE TOTAL AMOUNT OF CREDIT CANNOT EXCEED THE TAX LIABILITY FOR THAT TAX		COLUMN 1 CREDIT CALCULATED ON APPROPRIATE SCHEDULE	COLUMN 2 CREDIT USED
1. Economic Opportunity Tax Credit (§11-13Q) Schedule WV/EOTC-1 and EOTC-A	1	.00	.00
2. Manufacturing Investment Tax Credit (§11-13S) Schedule WV/MITC-1 and MITC-A	2	.00	.00
3. Historic Rehabilitated Buildings Investment Credit (§11-24-23a) Schedule RBIC and RBIC - A	3	.00	.00
4. West Virginia Neighborhood Investment Program Credit (§11-13J) Form WV/NIPA-2	4	.00	.00
5. Environmental Agricultural Equipment Tax Credit (§11-13k) Form WV/AG-1	5	.00	.00
6. Electric, Gas, and Water Utilities Rate Reduction Credit (§11-24-11) Schedule L	6	.00	.00
7. Telephone Utilities Rate Reduction Credit (§11-24-11a) Schedule K	7	.00	.00
8. West Virginia Military Incentive Credit (§11-24-12) Schedule J	8	.00	.00
9. Apprentice Training Tax Credit (§11-13w) Schedule WV/ATTC-1	9	.00	.00
10. Film Industry Tax Credit (§11-13x) Schedule WVFIIA-TCS	10	.00	.00
11. Manufacturing Property Tax Adjustment Credit (§11-13Y) Schedule WV/MPTAC-1	11	.00	.00
12. Alternative Fuel Tax Credit (§11-6d) Schedule AFTC-1	12	.00	.00
13. Innovative Mine Safety Technology Tax Credit (§11-13BB) Schedule IMSTTC-1	13	.00	.00
14. Farm to Food Bank Tax Credit (§11-13DD).....	14	.00	.00
15. TOTAL CREDITS Add lines 1 through 14.....	15	.00	.00
			Enter on Line 11, Schedule 1 or Line 17, Schedule 2

Attach this form and the appropriate computation schedules/forms and documentation to your return to support the credit claimed.

