

ENTITY NAME	FEIN

This form is to be used by S Corporations and Partnerships to summarize the tax credits that are allocable to their shareholders/partners. 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. The S Corporation or Partnership must complete an allocation schedule for each tax credit claimed. These allocations will be reported on their K-1 or K-1C. **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 <b>CANNOT EXCEED</b> THE TAX LIABILITY FOR THAT TAX		CREDIT CALCULATED ON APPROPRIATE SCHEDULE	AVAILABLE TAX CREDIT FOR CURRENT YEAR
1. Economic Opportunity Tax Credit (\$11-13Q) <b>Schedule WV EOTC-1and EOTC-A</b> .....	1	.00	.00
2. Environmental Agricultural Equipment Tax Credit (\$11-13k) <b>Form WV AG-1</b> .....	2	.00	.00
3. West Virginia Neighborhood Investment Program Credit (\$11-13J) <b>Form WV NIPA-2</b> .....	3	.00	.00
4. Apprentice Training Tax Credit (\$11-13w) <b>Schedule WV ATTC-1</b> .....	4	.00	.00
5. Film Industry Tax Credit (\$11-13x) <b>Schedule WVFIIA-TCS</b> .....	5	.00	.00
6. Alternative Fuel Tax Credit (\$11-6d) <b>Schedule AFTC-1</b> .....	6	.00	.00
7. Historic Rehabilitated Buildings Investment Credit (\$11-24-23a) <b>Schedule RBIC and RBIC-A</b> .....	7	.00	.00
8. West Virginia Military Incentive Credit (\$11-24-12) <b>Schedule J</b> .....	8	.00	.00
9. Farm to Food Bank Tax Credit (\$11-13DD) <b>Department of Agriculture Certificate</b> .....	9	.00	.00
10. Post-Coal Mine Site Business Credit (\$11-28) <b>Schedule PCM-1</b> .....	10	.00	.00
11. Downstream Natural Gas Manufacturing Investment Tax Credit (\$11-13GG) <b>Schedule DNG-1</b> .....	11	.00	.00
12. <b>TOTAL CREDITS</b> add lines 1 through 11.....	12	.00	.00

