

PRIMARY LAST NAME  
SHOWN ON FORM  
IT-140

SOCIAL  
SECURITY  
NUMBER

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 [www.wvtax.gov](http://www.wvtax.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? <input type="text"/>			
2. Non-family Adoption Credit.....	WV/NFA-1	2	.00
3. Business Investment and Jobs Expansion Credit.....	BCS-PIT	3	.00
4. General Economic Opportunity Tax Credit.....	WV/EOTC-PIT	4	.00
5. Strategic Research and Development Tax Credit.....	WV/SRDTC-1	5	.00
6. High-Growth Business Investment Tax Credit.....	WV/HGBITC-1	6	.00
7. WV Environmental Agricultural Equipment Credit.....	WV/AG 1	7	.00
8. WV Military Incentive Credit.....	J	8	.00
9. West Virginia Capital Company Credit.....	CCP	9	.00
10. Neighborhood Investment Program Credit.....	NIPA-2	10	.00
11. Historic Rehabilitated Buildings Investment Credit.....	RBIC	11	.00
12. Qualified Rehabilitated Buildings Investment Credit.....	RBIC-A	12	.00
13. West Virginia Film Industry Investment Tax Credit.....	WV/FIIA-TCS	13	.00
14. Apprenticeship Training Tax Credit.....	WV/ATTC-1	14	.00
15. Solar Energy Tax Credit.....	WV/SETC	15	.00
16. Alternative-Fuel Tax Credit.....	AFTC-1	16	.00
17. Commercial Patent Incentives Tax Credit.....	CPITC-1	17	.00
18. <b>TOTAL CREDITS</b> — add lines 1 through 17. <i>Enter on Form IT-140, line 15</i> .....		18	.00

**\*\*You cannot claim if you are a resident of KY, MD, PA, OH, or VA unless your source of income is other than wages and/or salaries.**

