

## 2008 WEST VIRGINIA TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST  
NAME SHOWN  
ON FORM IT-140 \_\_\_\_\_

SOCIAL  
SECURITY  
NUMBER \_\_\_\_\_ - \_\_\_\_\_

This form is used by individuals to summarize the 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.

WEST VIRGINIA TAX CREDIT RECAP SCHEDULE			
TAX CREDIT	SCHEDULE	APPLICABLE CREDIT	
1. Senior Citizen Tax Credit for Property Tax Paid.....	WV/SCTC-1	1	.00
2. Homestead Excess Property Tax Credit.....	WV/HEPTC-1	2	.00
3. Credit for Income Tax Paid to Another State(s).....	E	3	.00
4. Business Investment and Jobs Expansion Credit.....	CS-PIT	4	.00
5. General Economic Opportunity Tax Credit.....	EOTC-PIT	5	.00
6. Strategic Research and Development Tax Credit.....	SRDTC-1	6	.00
7. High-Growth Business Investment Tax Credit.....	HGBC-1	7	.00
8. W. Va. Alternative-Fuel Motor Vehicles Credit (carry forward only).....	WV/AFMV-1	8	.00
9. W. Va. Environmental Agricultural Equipment Credit.....	WV/AG-1	9	.00
10. W. Va. Military Incentive Credit.....	J	10	.00
11. West Virginia Capital Company Credit.....	C C P	11	.00
12. Non-family Adoption Credit.....	WV/NFA-1	12	.00
13. Neighborhood Investment Program Credit.....	WV/NIPA-2	13	.00
14. Historic Rehabilitated Buildings Investment Credit.....	RBIC	14	.00
15. Qualified Rehabilitated Residential Building Investment Credit.....	RBIC-A	15	.00
16. West Virginia Film Industry Investment Tax Credit.....	WV/FIITC-1	16	.00
17. Apprenticeship Training Tax Credit.....	WV/ATTC-1	17	.00
18. TOTAL CREDITS - add lines 1 through 17	<i>Enter on Form WV/IT-140, line 15</i>	18	.00

SCHEDULE T			
1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251	1	.00	
2. Enter 25% of line 1.....	2	.00	
3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140.....	3	.00	
4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero.....	4	.00	
5. Add lines 3 and 4 (This is your West Virginia tentative tax).....	5	.00	
6. Nonresident/Part-Year Residents <b>only</b> . Multiply line 5 by income percentage from Schedule A (page 21). ..... The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable.....	6	.00	
7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140.....	7	.00	

