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WEST VIRGINIA STATE TAX DEPARTMENT
SCHEDULE ATTC-1 APPRENTICESHIP TRAINING TAX CREDITS

Businesses employing apprentices and earning the credit must complete the following: Part A of the Schedule (immediately below), the Apprentice Detail, and the Pass-Through Allocation Detail (if credit is passed through to owners).

Part A - Businesses employing apprentices

BUSINESS NAME

IDENTIFICATION NUMBER

TAX PERIOD BEGINNING MM DD YYYY ENDING MM DD YYYY

NAME OF TAXPAYER

PERSON TO CONTACT CONCERNING THIS RETURN

ADDRESS

PREPARER'S EIN

CITY OR POST OFFICE STATE ZIP CODE DAYTIME TELEPHONE

Note: The Apprenticeship Training Tax Credits are only available for tax years beginning on or after January 1, 2008.
In order to claim an Apprentice Training Tax Credit, all of the following must be satisfied:

1. Wages were paid to apprentices in the construction trades who are registered with the United States Department of Labor, West Virginia State Office, by the taxpayer in the tax year that an apprentice and taxpayer participate in a qualified apprenticeship training program;
2. The qualified apprenticeship training program is jointly administered by labor and management trustees;
3. The qualified apprenticeship training program is administered pursuant to 29 U.S.C Section 50;
4. The qualified apprenticeship training program is certified in accordance with regulations adopted by the United States Bureau of Apprenticeship and Training, and
5. The qualified apprenticeship training program is required to consist of at least 2,000 but not more than 10,000 hours of on the job apprenticeship training.

If items 1 through 5 have been satisfied, please complete the following:

1. Sum of Allowable Credit from Attached Detail Pages (Claims without supporting documentation will be denied)	1	.00
2. Business Franchise Tax Liability.....	2	.00
3. Total of Other Tax Credits Claimed Against the Business Franchise Tax.....	3	.00
4. Business Franchise Tax Liability Remaining After Application of All Other Tax Credits (If Line 3 is greater than Line 2 enter zero, otherwise subtract the amount on Line 3 from the amount on Line 2 and enter the remainder here)	4	.00
5. Application of the Apprenticeship Training Tax Credit to Offset Business Franchise Tax Liability (Enter the lesser of the amount on Line 1 and the amount on Line 4 here and on the Business Franchise Tax Credit Recap schedule)	5	.00
6. Sub-total of Apprenticeship Training Tax Credit Remaining (Subtract the amount on Line 5 from the amount on Line 1 and enter here).....	6	.00
7. Corporation Net Income Tax Liability.....	7	.00
8. Total of Other Tax Credits Claimed Against the Corporation Net Income Tax.....	8	.00
9. Corporation Net Income Tax Liability Remaining After Application of All Other Tax Credits (If Line 8 is greater than Line 7 enter zero, otherwise subtract the amount on Line 8 from the amount on Line 7 and enter the remainder here)	9	.00
10. Application of the Apprenticeship Training Tax Credit to Offset Corporation Net Income Tax Liability (Enter the lesser of the amount on Line 6 and the amount on Line 9 here and on the Corporation Net Income Tax Credit Recap schedule).....	10	.00
11. Sub-total of Apprenticeship Training Tax Credit Remaining (Subtract the amount on Line 10 from the amount on Line 6 and enter here).....	11	.00
12. If any of the amount on Line 11 is to be passed through to members of the business enter the amount here and complete the Pass-Through Allocation Detail Schedule	12	.00

Under penalties of perjury, I declare that I have examined this credit claim form (including accompanying schedules and statements) and to the best of my knowledge it is true, and complete.

Signature of Taxpayer Title Date

Signature of Preparer other than Taxpayer Title Date

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WEST VIRGINIA STATE TAX DEPARTMENT
SCHEDULE ATTC-1 APPRENTICESHIP TRAINING TAX CREDITS

Businesses and individuals receiving an allocation of credit must complete Part B below.

Part B - Businesses and individuals receiving a credit allocation from another entity.

BUSINESS NAME

IDENTIFICATION NUMBER

TAX PERIOD BEGINNING MM DD YYYY **ENDING** MM DD YYYY

NAME OF TAXPAYER

PERSON TO CONTACT CONCERNING THIS RETURN

ADDRESS

PREPARER'S EIN

CITY OR POST OFFICE

STATE

ZIP CODE

DAYTIME TELEPHONE

Name of Entity from Which Credit Was Received	Identification Number (FEIN or SSN) of the Entity from Which Credit Was Received	Amount of Credit Received

1. Total Credit Received (Sum of amount of Credit Received)	1	.00
2. Business Franchise Tax Liability	2	.00
3. Total of Other Tax Credits Claimed Against the Business Franchise Tax	3	.00
4. Business Franchise Tax Liability Remaining After Application of All Other Tax Credits (If Line 3 is greater than Line 2 enter zero, otherwise subtract the amount on Line 3 from the amount on Line 2 and enter the remainder here)	4	.00
5. Application of the Apprenticeship Training Tax Credit to Offset Business Franchise Tax Liability (Enter the lesser of the amount on Line 1 and the amount on Line 4)	5	.00
6. Sub-total of Apprenticeship Training Tax Credit Remaining (Subtract the amount on Line 5 from the amount on Line 1 and enter here)	6	.00
7. Corporation Net Income Tax Liability	7	.00
8. Total of Other Tax Credits Claimed Against the Corporation Net Income Tax	8	.00
9. Corporation Net Income Tax Liability Remaining After Application of All Other Tax Credits (If Line 8 is greater than Line 7 enter zero, otherwise subtract the amount on Line 8 from the amount on Line 7 and enter the remainder here)	9	.00
10. Application of the Apprenticeship Training Tax Credit to Offset Corporation Net Income Tax Liability (Enter the lesser of the amount on Line 6 and the amount on Line 9 here and on the Corporation Net Income Tax Credit Recap schedule)	10	.00
11. Sub-total of Apprenticeship Training Tax Credit Remaining (Subtract the amount on Line 10 from the amount on Line 6 and enter here)	11	.00
12. Personal Income Tax Liability	12	.00
13. Total of Other Tax Credits Claimed Against the Personal Income Tax	13	.00
14. Personal Income Tax Liability Remaining After Application of All Other Tax Credits (If Line 13 is greater than Line 12 enter zero, otherwise subtract the amount on Line 13 from the amount on Line 12 and enter the remainder here)	14	.00
15. Application of the Apprenticeship Training Tax Credit to Offset Personal Income Tax Liability (Enter the lesser of the amount on Line 11 and the amount on Line 14) here and line 17 of the Tax Credit Recap Schedule of the PIT	15	.00

Under penalties of perjury, I declare that I have examined this credit claim form (including accompanying schedules and statements) and to the best of my knowledge it is true, and complete.

Signature of Taxpayer Title Date

Signature of Preparer other than Taxpayer Title Date

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WEST VIRGINIA STATE TAX DEPARTMENT
SCHEDULE ATTC-1 PASS-THROUGH ALLOCATION DETAIL TAX CREDITS
APPRENTICESHIP TRAINING TAX CREDITS

BUSINESS NAME

IDENTIFICATION NUMBER

TAX PERIOD BEGINNING MM DD YYYY **ENDING** MM DD YYYY

If the business is an electing small business corporation, a partnership, a limited liability company that is treated as a partnership for federal income tax purposes, or a sole proprietorship, and if any credit unused by the business employing the apprentices is to be allocated to its members the schedule below must be completed.

Member Name	Member Identification Number (FEIN or SSN)	Member Ownership % of the Business	Allocated Credit (Member ownership percentage times the total amount to be allocated, as shown on Part A, Line 12)

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WEST VIRGINIA STATE TAX DEPARTMENT
SCHEDULE ATTC-1 APPRENTICE DETAIL
APPRENTICESHIP TRAINING TAX CREDITS

BUSINESS NAME

IDENTIFICATION NUMBER

TAX PERIOD BEGINNING MM DD YYYY **ENDING** MM DD YYYY

Apprentice Name	Apprentice Social Security Number	Total hours worked during the tax year for the business entity	Total wages paid during the tax year by the business entity	Allocated Credit per Apprentice: Lesser of $1 times Hours Worked, or 50% of Wages Paid or $1,000.00

TOTAL CREDIT FOR THIS PAGE

NOTE: Attach Additional Detail Pages, as needed.