

Name	Identification Number
Business Name	Tax Year _____, _____ to _____, _____
Street Address	
City, Town, or Post Office	State                      Zip Code

Application is hereby made to the Tax Commissioner of West Virginia for allowance of Manufacturing Investment Tax Credit with respect to qualified manufacturing investment property placed in service or use during Applicant's tax year ending:

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
MM                  DD                  YYYY

**\*\*Manufacturers must complete items 1 through 5 and the certification. Businesses whose primary NAICS code is 211112 must complete items 1 through 6 and the certification.\*\***

**1. Investment Purpose (Check only 1)**

- ☐ Industrial Expansion
- ☐ Industrial Revitalization
- ☐ Both Industrial Expansion and Revitalization

**2. Business Activity in West Virginia:**

- a) North American Industry Classification System Code (NAICS): \_\_\_\_\_
- b) Narrative Description of Business Activity in West Virginia:

---



---

**3a. Investment**

Total Investment

Qualified Investment

Year \_\_\_\_\_ Amount \$ \_\_\_\_\_ \$ \_\_\_\_\_

**3b. Location(s) of Investment in West Virginia** \_\_\_\_\_

**3c. General Description of Qualified Investment (Narrative):**

---



---



---



---

**4. Employment:****Payroll****Jobs**

a) Total WV payroll and number of jobs prior to investment: \_\_\_\_\_

b) Total WV payroll and number of jobs this year: \_\_\_\_\_

**5. Benefits:**

a) Percentage of employees covered under health plans: \_\_\_\_\_ %

b) Average annual health plan benefit costs per employee: \_\_\_\_\_

c) Percentage of employees covered under retirement plan: \_\_\_\_\_ %

d) Average annual retirement benefit cost per employee: \_\_\_\_\_

**\*\*Businesses whose primary NAICS Code is 211112**

6. In application for the Manufacturing Investment Tax Credit, it is affirmed that the applicant is in compliance with the additional Manufacturing Investment Tax Credit requirements for businesses whose primary North American Industry Classification System (NAICS) Code is 211112 (The additional requirements are prescribed in WV Code §11-13S-4(e) and are enumerated in the instructions).

Affirmation: ☐ In compliance☐ Not in compliance

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\_\_\_\_\_  
Name of Taxpayer (type or print)\_\_\_\_\_  
Title\_\_\_\_\_  
Date\_\_\_\_\_  
Person to contact concerning this return\_\_\_\_\_  
Telephone Number\_\_\_\_\_  
Signature of Preparer other than Taxpayer\_\_\_\_\_  
Address\_\_\_\_\_  
Date

Please return the completed application to:

West Virginia State Tax Department

PO Box 11275

Charleston, WV 25339-1275

If you have any questions or need further information regarding this application, telephone (304) 558-3333 or toll free to 1-800-WVA-TAXS (1-800-982-8297)

# APPLICATION FOR WEST VIRGINIA MANUFACTURING INVESTMENT TAX CREDIT FOR INVESTMENTS PLACED IN SERVICE ON OR AFTER JANUARY 1, 2003

## Information and Instructions

**T**HE Manufacturing Investment Tax Credit (MITC) is available to a manufacturer making a qualified investment (on or after January 1, 2003) for purposes of industrial expansion or revitalization of an industrial facility within West Virginia. Qualified businesses include only those engaged in the activity of manufacturing within West Virginia. Manufacturing is defined as any business activity classified as having a sector identifier, consisting of the first two digits of the six-digit North American Industry Classification System code number, of thirty-one, thirty-two or thirty-three or the six digit North American Industry Classification System Code Number 211112.

The Manufacturing Investment Tax Credit is not available to businesses engaged in the activity of electric power generation. Qualified investment by businesses engaged in the activity of electric power generation qualify for another investment tax credit, the Industrial Expansion and Revitalization Credit.

Industrial expansion is defined as capital investment in a new or expanded industrial facility in this State. Industrial revitalization or revitalization is defined as capital investment in an industrial facility located in this State to replace or modernize buildings, equipment, machinery and other tangible personal property used in connection with the operation of the facility in an industrial business of the Taxpayer, including the acquisition of any real property necessary to the industrial revitalization. Industrial business or industrial Taxpayer is defined as any Taxpayer who is primarily engaged in a manufacturing business.

By Law, no credit may be allowed or applied for any qualified investment property placed in service until the person asserting a claim for the credit makes written application to the Tax Commissioner. Failure to timely apply for credit will result in forfeiture of 50% of the annual credit allowance otherwise available under this requirement. Form MITC-A is designed to be a general application form for taxpayers wishing to claim credit based upon investments placed into use or service on or after January 1, 2003. The timely filing of this application is a condition precedent to claiming tax credits. This application must be filed annually no later than the due date of the taxpayer's West Virginia income tax return including any legally granted extension of time for filing such returns.

### INSTRUCTIONS TO FORM MITC-A

- Item 1** Investment Purpose: Place a check mark in the block next to the applicable purpose of your

MITC-A Rev. 12-11

investment. (Check only one block.)

- The Taxpayer for purposes of industrial expansion places qualified investment property in service or use.
- The Taxpayer for purposes of industrial revitalization places qualified investment property in service or use.
- The Taxpayer for purposes of both industrial expansion and revitalization places qualified property in service or use.

### Item 2

#### Business Activity in West Virginia:

- Enter the North American Industry Classification System Code that most closely describes your business activity in West Virginia.
- Describe the industrial expansion or industrial revitalization activity in West Virginia that is associated with your new investment (e.g., construction of a new reconstituted wood product manufacturing plant).

### Item 3a

Investment: Enter the year investment is placed into service or use in the first column, the total dollar amount of investment placed into service or use in the second column and the dollar amount of qualified investment placed into service or use in the third column. Qualified Investment is determined according to the following useful life (straight line depreciation):

Useful Life		
At Least	But Less Than	Percent Qualified
0 —	4 years	0
4 —	6 years	33-1/3
6 —	8 years	66-2/3
8 or more years		100

### Item 3b

Enter the location(s) of the qualified investment property (i.e. Main Street, Weston, or 12 miles north of Pipestem at the Intersection of State Route 3 and State Route 20).

### Item 3c

Provide a general description of the qualified investment property in the space provided (i.e. \$100,000 to be invested in buildings, \$500,000 to be invested in machinery and equipment, etc.)



Item  
4

#### Employment:

- a. Enter your total West Virginia payroll and number of jobs attributed to that payroll for the prior year (i.e., twelve-month period) before the placement of this year's qualified investment subject to Manufacturing Investment Tax Credit into service or use.
- b. Enter your total West Virginia payroll and number of jobs for the current year.

Item  
5

#### Benefits:

- a. Enter the percentage of your employees covered under your sponsored health insurance plan.
- b. Enter the average annual cost of your employer-provided health insurance benefits (i.e., benefit costs divided by number of covered employees).
- c. Enter the percentage of your employees covered under your retirement plan.
- d. Enter the average annual retirement benefit contribution cost per covered employee.

Item  
6

#### Additional Requirements for businesses Whose Primary NAICS Code is 211112.

Check the appropriate box to affirm compliance with the provisions of WV Code §11-13S-4(e). That section of the code is copied below:

WV Code §11-13S-4(e)

- (1) Any person or entity undertaking any construction related to any business activity included within North American Industrial Code six digit number 211112, the value of which is an amount equal to or greater than \$500,000, shall hire at least seventy-five percent of

employees for said construction from the local labor market, to be rounded off, with at least two employees from outside the local labor market permissible for each employer per project, "the local labor market" being defined as every county in West Virginia and any count outside of West Virginia if any portion of that county is within fifty miles of the border of West Virginia.

(2) Any person or entity unable to employ the minimum number of employees from the local labor market shall inform the nearest office of the bureau of employment programs' division of employment services of the number of qualified employees needed and provide a job description of the positions to be filled.

(3) If, within three business days following the placing of a job order, the division is unable to refer any qualified job applicants to the person or entity engaged in said construction or refers less qualified job applicants than the number requested, then the division shall issue a waiver to the person or entity engaged in said construction to fill any positions covered by the waiver from outside the local labor market. The waiver shall be either oral or in writing and shall be issued within the prescribed three days. A waiver certificate shall be sent to the person or entity engaged in said construction for its permanent project records.

The timely filing of this application coincides with the authorization for the Applicant to begin claiming Manufacturing Investment Tax Credit benefits. Such filing of the application will not bar or otherwise prevent the Tax Commissioner from auditing or examining Applicant's books and records for compliance with the Manufacturing Investment Tax Credit law and regulations.

**This application must be signed by an officer of the company to be valid.**

