

## 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).**

<b>Part A - Businesses employing apprentices</b>			
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

**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



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



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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
<b>TOTAL CREDIT FOR THIS PAGE</b>				

**NOTE:** Attach Additional Detail Pages, as needed.