

WEST VIRGINIA STATE TAX DEPARTMENT
SCHEDULE FIIA-TCS



WEST VIRGINIA FILM INDUSTRY INVESTMENT TAX CREDIT

CREDIT CLAIMANT NAME

CREDIT CLAIMANT ID (EIN/SSN)

TAX PERIOD BEGINNING MM DD YYYY ENDING MM DD YYYY

Part A - Credit Source and Documentation (Check appropriate source of credit and attach indicated supporting documents)

1. _____ Production company that earned original credit entitlement.
Approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.
2. _____ Owner of production company that earned original credit entitlement.
Copy of production company's approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.
Schedule K-1, or similar document, showing the percentage of ownership of the production company.
3. _____ Credit obtained from a transfer or purchase of approved credit.
Approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.
4. _____ Owner of company that received a credit allocation via a transfer or purchase of approved credit.
Copy of company's approved Tax Credit Voucher (form FIIA-08) From West Virginia Film Office.
Schedule K-1, or similar document, showing the percentage of ownership of the company.

Part B - Annual Credit Computation and Reconciliation

5. Enter the beginning and ending dates between which the qualifying film production expenditures occurred

| | | | |
|-----------|----|----|------|
| BEGINNING | MM | DD | YYYY |
| ENDING | MM | DD | YYYY |

6. Enter individual West Virginia Film Office Tax Credit Voucher numbers and amounts and total credit amount (Tax Credit Voucher(s) must be attached).

| TAX CREDIT VOUCHER NUMBER | CREDIT AMOUNT |
|---------------------------|---------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

TOTAL _____

7. a. Owners receiving a credit allocation from a subsidiary enter the ownership percentage as a decimal to 6 places (Schedule K-1, or similar document, must be attached). a. _____
 b. Companies whose name appears on an Approved Tax Credit Voucher from the West Virginia Film Office enter 1.000000. b. _____
8. Total Available Credit (multiply the amount on Line 6 by the decimal value on Line 7 a or b). _____
9. Total Available Credit used in prior years. _____
10. Total Available Credit sold or transferred. _____
11. Credit Available This Period (Subtract the amounts on Lines 9 and 10 from the amount on Line 8). _____
12. Business Franchise Tax
 - a. Enter total Business Franchise Tax Liability. a. _____
 - b. Enter Subsidiary Credit Claimed. b. _____
 - c. Enter Business and Occupation Tax Credit Claimed. c. _____
 - d. Adjusted Business Franchise Liability (Subtract the amounts on Lines 12b and 12c from the amount on Line 12a). d. _____
 - e. Business Franchise Tax Film Industry Investment Tax Credit Offset (Enter the lesser of the amount on Line 11 and the amount on Line 12d. Also enter this amount on Schedule TC). e. _____

