

Schedule ATTC-1
Apprenticeship Training Tax Credits
(For periods AFTER January 1, 2012)

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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	ENDING <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
MM DD YYYY	MM DD YYYY
NAME OF TAXPAYER	PERSON TO CONTACT CONCERNING THIS RETURN
	PREPARER'S EIN
ADDRESS	
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
CITY OR POST OFFICE	STATE ZIP CODE DAYTIME TELEPHONE NUMBER

Note: The Apprenticeship Training Tax Credits are only available for tax years beginning on or after January 1, 2008. In order to claim an Apprenticeship 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 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 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

Schedule ATTC-1

Apprenticeship Training Tax Credits

(For periods AFTER January 1, 2012)

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

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

BUSINESS NAME			IDENTIFICATION NUMBER		
TAX PERIOD					
BEGINNING	MM	DD	YYYY	ENDING	MM DD YYYY
NAME OF TAXPAYER			PERSON TO CONTACT CONCERNING THIS RETURN		
			PREPARER'S EIN		
ADDRESS					
		STATE	ZIP CODE	DAYTIME TELEPHONE NUMBER	
CITY OR POST OFFICE					

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 credit 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 0, 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 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. Subtotal 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 on the Personal Income Tax Credit Recap Schedule).....	15	.00

Under penalties of perjury, I declare that I have examined this credit 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

ATTC-1

Rev. 03/13

Schedule ATTC-1 Pass-Through Allocation Detail Tax Credits Apprenticeship Training Tax Credits

(For periods AFTER January 1, 2012)

West Virginia
State Tax
Department

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)

TOTAL ALLOCATED CREDIT

**Schedule ATTC-1
Apprentice Detail
Apprenticeship Training Tax Credits**
(For periods AFTER January 1, 2012)

BUSINESS NAME

IDENTIFICATION NUMBER

TAX PERIOD

BEGINNING ENDING

MM DD YYYY 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 \$2 times hours worked, or 50% of wages paid or \$2,000.

TOTAL ALLOCATED CREDIT

NOTE: Attach additional detail pages, as needed.