**WVIFIIA-TCS**Org. 01/2009

## WEST VIRGINIA STATE TAX DEPARTMENT SCHEDULE FIIA-TCS



## **WEST VIRGINIA FILM INDUSTRY INVESTMENT TAX CREDIT**

CREDIT CL		LILILI LILILI							
	TAX PERIOD BEGINNING LL LL ENDING LL LL MM DD YYYY								
Part A	- Credit Source and Documentation (Check appropriate source of credit and attach indicate	d 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	MM DD LYYYY							
6.	Enter individual West Virginia Film Office Tax Credit Voucher numbers and amounts and total credit amount (Tax Credit Voucher(s) must be attached).	MM DD LYYYY							
	TAX CREDIT VOUCHER NUMBER CREDIT AMOUNT								
	TOTAL								
7.	<ul> <li>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).</li> <li>b. Companies whose name appears on an Approved Tax Credit Voucher from the West Virginia Film Office enter 1.000000.</li> </ul>	a 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.	<ul> <li>Business Franchise Tax</li> <li>a. Enter total Business Franchise Tax Liability.</li> <li>b. Enter Subsidiary Credit Claimed.</li> <li>c. Enter Business and Occupation Tax Credit Claimed.</li> <li>d. Adjusted Business Franchise Liability (Subtract the amounts on Lines 12b and 12c from the amount on Line 12a).</li> <li>e. Business Franchise Tax Film Industry Investment Tax Credit Offset (Enter the lesser of t amount on Line 11 and the amount on Line 12d. Also enter this amount on Schedule TC).</li> </ul>								

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Signature of Preparer other than Taxpayer

Address

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I I	I I						CREDIT CLAIMANT	T ID (EIN/SSN)		
	TAX PI	ERIOD BEGINNING		DD YYYY	END	ING LL	L LL	YYYY		
13.		ailable This Per from the amoun	riod Adjusted for E at on Line 11).	Business Franchi	se Tax Offset (Su	ubtract the amour	nt on			
14.	Corporat	ion Net Income T a. Enter total b. Corporatio (Enter the Also enter	э							
15.	Credit Available This Period Adjusted for Corporation Net Income Tax Offset (Subtract the amount on Line 14b from the amount on Line 13).									
16.	Personal Income Tax     a. Enter total Personal Income Tax Liability     b. Personal Income Tax Film Industry Investment Tax Credit Offset (Enter the lesser of the amount on Line 15 and the amount on Line 16a. Also enter this amount on the Tax Credit Recap Schedule on form IT-140).      a									
art C -	Credit R	ecap  (A) Beginning Balance of Total	(B) Film industry	(C) Film industry	(D) Film industry	(E) Film industry	(F) Film industry	(G) Ending Balance of Total Available Film Industry Investment Tax Credit		
	ar Ending dd/yyyy)	Available Film Industry Investment Tax Credit	Applied to Business Franchise Tax	Applied to Corporation Net Income Tax	Applied to Personal Income Tax	Allocated to Owners	Sold or Transferred	(Column A minus the sum of Columns B through F)		
xpendi he trar orward ilm Off	itures up nsfer or s period fo fice.	on which the casale of the Film or credit that is	credit is based on Industry Inves	occurred. Itment Tax Cred Sold begins on t	lit does not ext the date on whi	end the time in ch the credit wa	which the cre as originally gr	e taxable year in which the dit can be used. The carry ranted by the West Virginia ce.		
Signature of	fTaxpayer		Name of Taxpay	er: Type or Print		Title	)	Date		
erson to C	Contact Conce	rning this Return						Telephone Number		

Title

Date