

Schedule ATTC-1

ATTC-1

Rev. 1/16

Apprenticeship Training Tax Credits

(For periods AFTER January 1, 2015)

Part A – Businesses employing apprentices

West Virginia
State Tax
Department

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 if passed through to owners).

BUSINESS NAME	IDENTIFICATION NUMBER
---------------	-----------------------

TAX PERIOD

BEGINNING												ENDING
	MM		DD		YYYY			MM		DD		YYYY

NAME OF TAXPAYER	PERSON TO CONTACT CONCERNING THIS RETURN
------------------	--

ADDRESS	PREPARER'S EIN
---------	----------------

	XX	XXXXXX	-	XXXX	-	XXXX	-	XXXX	XXXX
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. Corporation Net Income Tax Liability.....	2	.00
3. Total of other tax credits claimed against the Corporation Net Income Tax.....	3	.00
4. Corporation Net Income 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 Corporation Net Income Tax liability (Enter the lesser of the amount on line 1 and the amount on line 4 here and on the Corporation Net Income Tax 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. If any of the amount on line 6 is to be passed through to members of the business enter the amount here and complete the Pass-Through Allocation Detail Schedule.....	7	.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, 2015)

West Virginia
State Tax
Department

Rev. 1/16

Part B – Businesses and individuals receiving an allocation of credit

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

BUSINESS NAME	IDENTIFICATION NUMBER
---------------	-----------------------

TAX PERIOD

BEGINNING								ENDING
	MM	DD	YYYY	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 NUMBER				

Name of entity from which credit was received	Identification number (FEIN of 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. Corporation Net Income Tax liability.....	2	.00
3. Total of other tax credits claimed against the Corporation Net Income Tax.....	3	.00
4. Corporation Net Income 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 Corporation Net Income Tax liability (Enter the lesser of the amount on line 1 and the amount on line 4 here and on the Corporation Net Income Tax Credit Recap Schedule).....	5	.00
6. Subtotal of Apprenticeship Training Tax Credit Remaining (Subtract the amount on line 5 from the amount on line 1 and enter here).....	6	.00
7. Personal Income Tax liability.....	7	.00
8. Total of other tax credits claimed against the Personal Income Tax.....	8	.00
9. Total income apportioned from trade or business that initially qualified for the ATTC or if a sole proprietor the income attributable to the business from which the tax credit was earned.....	9	.00
10. Line 9 x 1.5%.....	10	.00
11. Personal 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).....	11	.00
12. Application of the Apprenticeship Training Tax Credit to offset Personal Income Tax liability (Enter the lesser of the amount on line 6 and the amount on line 10, with amount on line 11, here and on the Personal Income Tax Recap 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
---	-------	------

ATTC-1

Rev. 10/15

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

(For periods AFTER January 1, 2015)

West Virginia
State Tax
Department

BUSINESS NAME	IDENTIFICATION NUMBER
---------------	-----------------------

TAX PERIOD

BEGINNING ENDING

MM DD YYYY 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, 2015)

BUSINESS NAME	IDENTIFICATION NUMBER
---------------	-----------------------

TAX PERIOD

BEGINNING					ENDING					
	MM	DD	YYYY	YYYY		MM	DD	YYYY	YYYY	

Apprentice Name	State Where Withholding is Paid	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.