

**DOWNSTREAM NATURAL GAS MANUFACTURING
INVESTMENT TAX CREDIT AGAINST PERSONAL INCOME TAX**

SECTION A: BUSINESS IDENTIFICATION

1	SSN		SPOUSE SSN	
2	FIRST NAME		SPOUSE FIRST NAME	
	LAST NAME		SPOUSE LAST NAME	
TAX PERIOD				
3	BEGINNING		ENDING	
		MM DD YYYY		MM DD YYYY

SECTION B: PASS-THROUGH ENTITY CREDIT CALCULATION AND QUALIFIED INVESTMENT

1	PASS-THROUGH ENTITY NAME	
2	PASS-THROUGH ENTITY FEIN	
3	PASS THROUGH ENTITY TAX YEAR (ENTER ENDING MONTH, DAY, YEAR)	
4	WEST VIRGINIA APPORTIONMENT FACTOR OF THE PASS-THROUGH ENTITY (EXPRESS AS A DECIMAL TO SIX PLACES, FROM FORM SPF-100)	
5	PROJECT PAYROLL FACTOR EXPRESSED AS DECIMAL TO SIX PLACES (FORM DNG-1, 4B)	■
6	TOTAL CREDIT AVAILABLE THIS YEAR (FORM DNG-1,7C)	\$
7	AMOUNT OF CREDIT APPLIED TO CORPORATE INCOME TAX	\$
8	AMOUNT CREDIT REMAINING (LINE 7 SUBTRACTED FROM LINE 6)	\$

SECTION C: CLAIMING THE CREDIT

1	SHAREHOLDERS OWNERSHIP PERCENTAGE EXPRESSED AS DECIMAL TO SIX PLACES (FROM FEDERAL FORM 1120S, SCHEDULE K-1)	■
2	SHAREHOLDERS ORDINARY INCOME FROM THE PASS-THROUGH ENTITY (FROM FEDERAL FORM 1120S, SCHEDULE K-1)	\$
3	WEST VIRGINIA APPORTIONED SHAREHOLDERS ORDINARY INCOME (PART I, LINE 4 MULTIPLIED BY PART II, LINE 2)	\$
4	CREDIT AVAILABLE TO SHAREHOLDER (PART I, LINE 8 MULTIPLIED BY PART II LINE 1)	
5	WEST VIRGINIA PERSONAL INCOME TAX FILER (CHECK ONE): <input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-RESIDENT/PART-YEAR RESIDENT <input type="checkbox"/> Other:	
6	WEST VIRGINIA INCOME FOR CREDIT PURPOSES (IT-140 FILERS USE WEST VIRGINIA ADJUSTED GROSS INCOME; OTHER FILERS MUST CALCULATE AN EQUIVALENT WEST VIRGINIA GROSS INCOME)	\$
7	QUALIFIED INCOME FRACTION (EXPRESSED AS DECIMAL TO SIX PLACES; NOT GREATER THAN 1.0; LINE 3 DIVIDED BY LINE 6)	■
8	WEST VIRGINIA INCOME TAX	\$
9	TAX ATTRIBUTABLE TO QUALIFIED BUSINESSES (LINE 8 MULTIPLIED BY LINE 7)	\$
10	PAYROLL FACTOR (PART I, LINE 5)	■
11	TAX ATTRIBUTABLE TO INVESTMENT (LINE 9 MULTIPLIED BY LINE 10)	\$
12	PERSONAL INCOME TAX OFFSET FACTOR (AS DETERMINED ON DNG-1 SECTION B LINE 5)	■
13	TAX SUBJECT TO CREDIT OFFSET (LINE 11 MULTIPLIED BY LINE 12)	\$
14	AMOUNT OF TAX CREDIT APPLIED (LESSER OF PART II, LINE 4 OR LINE 13)	\$

SIGNATURE

Under penalty of perjury, I declare that I have examined this return, accompanying schedules, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

SIGNATURE OF TAXPAYER	NAME OF TAXPAYER (PRINT OR TYPE)	TITLE	DATE
SIGNATURE OF PREPARPER OTHER THAN TAXPATER	ADDRESS	DATE	
PERSON TO CONTACT CONCERNING THIS RETURN			TELEPHONE