



# West Virginia Film Industry Investment Act



Form FIIA-09: Application for Transfer or Sale of Tax Credit

## APPLICANT INFORMATION

Transferor/Seller Name \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Physical Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Country \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Original Eligibility Application Number \_\_\_\_\_ Modification Application Number (if applicable) \_\_\_\_\_  
(listed on Tax Credit Voucher) (listed on Tax Credit Voucher)

Transferee/Buyer Name \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Physical Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Country \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

## TAX CREDIT VOUCHER NUMBER

Tax Credit Voucher Number issued by West Virginia Tourism Office \_\_\_\_\_

*The original Tax Credit Voucher (aka Certificate of Entitlement) must be returned and submitted with this application. If approved, new Tax Credit Voucher(s) will be issued. If transfer/sale is declined, the original Tax Credit Voucher will be returned to applicant and will remain in good stead until the original date of expiration.)*

## AMOUNT OF TAX CREDIT TO TRANSFER OR SELL

Transferor/Seller's tax credit balance prior to transfer/sale. \$ \_\_\_\_\_ (1)

Amount of credits being transferred/sold to Transferee/Buyer. \$ \_\_\_\_\_ (2)

Transferor/Seller's remaining tax credit balance, if any, after transfer/sale. \$ \_\_\_\_\_ (3)  
*(line 1 minus line 2 equals line 3)*

Amount paid, if any, by Transferee/Buyer for tax credit \$ \_\_\_\_\_

## TRANSFER OR SALE PROCESS

Prior to the transfer or sale of a tax credit, the owner of a Tax Credit Voucher (aka Certificate of Entitlement) must submit an "Application for Transfer or Sale of Tax Credit" (Form FIIA-09), along with the original Tax Credit Voucher (copies not acceptable) and a Statement of Good Standing from the WV State Tax Department for Transferor/Seller, to the West Virginia Tourism Office for consideration and approval. A separate application is required for each transfer/sale. Upon approval of an application, the West Virginia Tourism Office will void the original Tax Credit Voucher and will issue new Tax Credit Voucher(s) relating to the transfer/sale.

Unless otherwise directed by Transferor/Seller, the West Virginia Tourism Office will return all materials related to this transaction to the Applicant (Transferor/Seller), whose responsibility it will be to distribute the Tax Credit Voucher(s) to the Transferee(s)/Buyer(s).

*IMPORTANT NOTE FOR TRANSFEREE(S)/BUYER(S): Tax credits may be used in the Tax Year in which the Tax Credit Voucher is issued to Transferee(s)/Buyer(s); carry back to a prior Tax Year is prohibited. The carry forward period ends on the original expiration date; the sale/transfer of a tax credit does not extend the time in which a credit may be used. See W.Va. Code 11-13X-8.*

### Department Use Only

Date/Time Rec. \_\_\_\_\_

Received By \_\_\_\_\_

**TAX RETURN FILING**

Claims of the credit to offset West Virginia taxes (i.e., Business Franchise Tax, Corporation Net Income Tax and/or Personal Income Tax) require a completed West Virginia State Tax Department Schedule FIIA-TCS (available at www.wvfilm.com) to be filed with the appropriate West Virginia tax returns or amended returns, along with any other required support documentation, including the original Tax Credit Voucher(s).

**SIGNATURE AND VERIFICATION**

The undersigned is electing to make a transfer or sale of a tax credit under the WV Film Industry Investment Act and is applying to the West Virginia Tourism Office for approval. Under penalties of perjury, I declare that I have examined this application, including all accompanying documentation, and to the best of my knowledge and belief, it is true and complete. I further declare that I have read the rules and regulations of the WV Film Industry Investment Act. I understand that this application and accompanying documentation may be subject to committee review and verification before a transfer or sale may occur.

Authorized Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

PRINT Name \_\_\_\_\_

Phone (if different than above) \_\_\_\_\_

**REQUIRED DOCUMENTATION TO ACCOMPANY**

The following documentation must accompany application:

- Original Tax Credit Voucher(s)
- Statement of Good Standing from the WV State Tax Department for Transferor/Seller dated within six (6) months of the submission of the Application for Transfer or Sale of Tax Credit (form available at www.wvfilm.com)

**SUBMITTING APPLICATION**

**Delivery Option #1:** Deliver one signed application (materials must be one-sided and legible) and support documentation to:

West Virginia Tourism Office  
ATTN: Film Credit Development Committee  
1900 Kanawha Boulevard East  
Charleston, WV 25305

—OR—

**Delivery Option #2:** Submit a signed application and support documentation (materials must be legible and PDFs only) via email to [WVFILM@WV.GOV](mailto:WVFILM@WV.GOV)

Department Use Only	
Date/Time Rec.	_____
Received By	_____