

**GENERAL INSTRUCTIONS:**

A credit is allowed against West Virginia Personal Income Tax for the costs incurred during the taxable year for training courses or classes taken by the primary taxpayer and/or spouse for the purposes of applying for and qualifying for a permit to carry a concealed weapon in this state. This is a one-time credit limited to the lesser of *actual costs* or the maximum amount of credit allowable with respect to any taxpayer and/or spouse not to exceed \$50 per taxpayer (\$50 each in the case of taxpayer and spouse). This credit is not allowed with respect to any person who fails to qualify or is denied a permit after applying therefore. **Note: The effective date of the credit is May 24, 2016. Costs incurred prior to May 24, 2016 are not eligible for this credit.**

In addition to the information required on the credit application below, supporting documentation to be supplied with the CCGP-1 should include receipts showing the dollar amount paid and dates for application and training classes, certificates showing successful completion thereof.

	(A) Primary Taxpayer	(B) Spouse
1. Name.....		
2. Social Security Number.....		
3. Date of Birth.....		
4. License Fee.....	.00	.00
5. Training Cost.....	.00	.00
6. Total cost (line 4 plus line 5)	.00	.00
7. Maximum Credit.....	<b>\$50</b>	<b>\$50</b>
8. Credit allowed (enter the smaller of line 6 or line 7).....	.00	.00
9. Total credit (Add the amounts of line 8 columns A and B).....		.00
10. Enter the tax amount from IT-140 line 10.....		.00
11. Total allowable credit equals the smaller of line 9 or line 10 (enter on line 14 of Tax Credit Recap Schedule).....		.00