WEST VIRGINIA CODE: §11-13T-5

§11-13T-5. Unused credit; carryforward; credit forfeiture.

If any credit remains after application of the credit against tax for any taxable year under this article, the amount thereof shall be carried forward to each ensuing tax year until used or until July 1, 2010, whichever occurs first. If any unused credit remains after July 1, 2010, the amount thereof is forfeited. No carryback to a prior taxable year is allowed for the amount of any unused portion of this credit.

WV Legislature