Form **HR-T**

Wisconsin Department of Revenue

Transfer of Supplement to Federal Historic Rehabilitation Credit

2015

A. Transferor Information

Entity Legal Name *(if applicable)*			Federal Employer ID Number
Legal Last Name	Legal First Name	M.I.	Social Security Number XXX-XX- __ __ __ __
Number and Street			Suite Number
City		State	Zip Code
Contact Person	Position		
Phone Number	Email		

B. Transferee Information

Entity Legal Name *(if applicable)*			Federal Employer ID Number
Legal Last Name	Legal First Name	M.I.	Social Security Number XXX-XX- __ __ __ __

C. Credit Information

1 The credit being transferred is based on: ☐ paid expenditures ☐ completed project

2 Period during which expenditures were paid or project completed:

__ __ __ __ __ __ __ __ (M M D D Y Y Y Y) to __ __ __ __ __ __ __ __ (M M D D Y Y Y Y)

3 Qualified expenditures on which the credit being transferred is based . . . . . **3** _____

4 Enter 20% of the amount on line 3 . . . . . **4** _____

5 Credit being transferred that has passed through or transferred from other entities:

a Entity Name _____

FEIN _____ Amount **5a** _____

b Entity Name _____

FEIN _____ Amount **5b** _____

5c Total credits from additional schedule . . . . . **5c** _____

6 Total pass through and transferred credits (add lines 5a through 5c) . . . . . **6** _____

7 Total credit available to be transferred (add lines 4 and 6) . . . . . **7** _____

8 Amount of credit from line 7 to be transferred . . . . . **8** _____

D. Signature of Transferor or Authorized Representative

☐ *I hereby certify that to the best of my knowledge and belief 1) the above-listed expenditures were paid during the period specified and are qualified under section 47(c)(2) of the Internal Revenue Code and 2) the above-listed transferee is subject to Wisconsin income or franchise tax under s. 71.02, 71.08, 71.23, or 71.43, Wis. Stats.*

Print Name	Signature	Date

Instructions for 2015 Form HR-T

GENERAL INSTRUCTIONS

Purpose of Form HR-T

Use Form HR-T to notify the department of the intent to transfer Wisconsin's supplement to federal historic rehabilitation credit and request certification of ownership of the credit to be transferred.

How to File

Do not file Form HR-T with your 2015 Wisconsin income or franchise tax return. Instead, both the transferor and transferee must attach Schedule HR to their respective tax returns to report the completed transfer.

Mail Form HR-T to:

Wisconsin Department of Revenue
Administration Technical Services
PO Box 8933
Madison WI 53708-8933

SPECIFIC INSTRUCTIONS

Sections A and B

Identifying number. Enter the federal employee identification number (FEIN) for a business that has been issued a FEIN. Enter the last four digits of the social security number for an individual not required to obtain a FEIN.

Section C

Line 3. Fill in the amount of qualified rehabilitation expenditures on which the credit being transferred is based. If the credit is based on when the rehabilitation work is completed, fill in the total qualified rehabilitation expenditures for the project. If the credit is based on when the expenditures are paid, only fill in the qualified rehabilitation expenditures paid during the period entered on line 2.

Required Attachments

You must file with Form HR-T:

- A copy of the certification agreement with the Wisconsin Economic Development Corporation.
- A copy of the proposed transfer documents (for example, a sales agreement).
- For a credit passed through from a partnership, tax-option (S) corporation, estate, or trust, a copy of Schedule 3K-1, 5K-1, or 2K-1.
- For a credit passed through from a partnership or LLC treated as a partnership that is allocated per a written agreement, a copy of the agreement.

Additional Information

- For more information, you may:
- Access Common Questions at revenue.wi.gov/faqs/pcs/historic_transfer.html
- Email your question to isetechsvc@revenue.wi.gov
- Call (608) 266-8253