

Transfer of Supplement to Federal Historic Rehabilitation Credit

2017

A. Transferor In	าformation
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	gal Name (if applicable)					Employer ID Number
Legal Last Name		Legal First Name		M.I.	Social S	
		Legarriist Name	Legai First Name		Social Security Number XXX-XX-	
Number a	and Street					Suite Number
City					State	Zip Code
Contact F	Person (May need Power of Attorn	ey. See instructions)	Email			
Che	ck if you want to allow the co	ontact person listed below to	discuss and receive info	rmation abo	ut this fo	rm with the depart
Contact F	Person (May need Power of Attorn	ey. See instructions)	Email			
3. Tra	nsferee Information					
	gal Name <i>(if applicable)</i>					Employer ID Number
	A Name	I a sue successions	t Name M.I.		XX-XXX	
_egal Las	st Name	Legal First Name	Legal First Name		Social Security Number XXX-XX-	
If LLC,	how is LLC classified?	Partnership , , C	orporation Di	sregarded e	entity	
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Instructions for 2017 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. Upon approval of the transfer, the department will issue a Notice of Certification letter to the transferor.

How to File

Do not file Form HR-T with your 2017 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.

Email Form HR-T to: craig.kvammen@wisconsin.gov

or

Mail Form HR-T to:

Wisconsin Department of Revenue Office of Technical Services - Division of IS&E PO Box 8933 Madison WI 53708-8933

Allow 30 days for the transfer request to be processed. If you cannot submit Form HR-T by December 1, please contact us.

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.

A Power of Attorney (Form A-222) executed by the taxpayer is required by the Wisconsin Department of Revenue in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect certain tax information. The form is available at revenue.wi.gov/DORForms/a-222.pdf

Third Party Designee - As an alternative to appointing a Power of Attorney, you may designate a third party to discuss the processing of Form HR-T. If you want to allow another person you choose to discuss your 2017 Form HR-T with the Department of Revenue, check the box. If you check the box, you are authorizing the department to discuss with the designee any questions that may arise, and the designee to provide additional information to and receive documents from the department.

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 (if available).
- 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/Pages/FAQS/pcs-historic_transfer.aspx
- Email your question to DORISETechnicalServices
- Call (608) 266-7177 or craig.kvammen@wisconsin.gov

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