

Wisconsin Department of Revenue

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Name	Identifying Number
------	--------------------

Address of Rehabilitated Property \_\_\_\_\_

City	State	Zip Code
------	-------	----------

**Part I Supplement to the Federal Historic Rehabilitation Tax Credit**

<b>1</b>	Enter adjusted basis in the building on the first day of the rehabilitation period . . . . .	<b>1</b>	.00
<b>2</b>	Check the box to indicate the election chosen (Note: You must claim the credit at the same time as for federal purposes, unless the credit is transferred from another taxpayer):		
<b>a</b>	This credit is claimed based on when the rehabilitation work was completed . . . . .	<b>2a</b>	<input type="checkbox"/>
<b>b</b>	This credit is claimed based on when the expenditures are paid. . . . .	<b>2b</b>	<input type="checkbox"/>
<b>c</b>	Enter the total qualifying expenditures incurred on the project to date . . . . .	<b>2c</b>	.00
<b>d</b>	Enter the qualified rehabilitation expenditures on which the credit is computed for the current taxable year . . . . .	<b>2d</b>	.00
<b>3</b>	Enter 20% of amount on line 2d, round to the nearest dollar. . . . .	<b>3</b>	.00
<b>4</b>	Historic rehabilitation credit passed through from other entities:		
<b>4a</b>	Entity Name _____		
	FEIN _____	Amount <b>4a</b>	.00
<b>4b</b>	Entity Name _____		
	FEIN _____	Amount <b>4b</b>	.00
<b>4c</b>	Total pass through credits from additional schedule. <b>4c</b>		.00
<b>4d</b>	Total credits (add lines 4a through 4c) . . . . .	<b>4d</b>	.00
<b>5</b>	Fill in the amount of credit transferred from other taxpayers in 2017 . . . . .	<b>5</b>	.00
<b>6</b>	Add lines 3, 4d, and 5. This is your 2017 credit . . . . .	<b>6</b>	.00
<b>6a</b>	Fiduciaries - enter the amount of credit allocated to beneficiaries . . . . .	<b>6a</b>	.00
<b>6b</b>	Fiduciaries - subtract line 6a from line 6. . . . .	<b>6b</b>	.00
<b>7</b>	Carryover of unused supplement to the federal historic rehabilitation tax credit. . . . .	<b>7</b>	.00
<b>8</b>	Add lines 6 and 7 (lines 6b and 7 if fiduciary). . . . .	<b>8</b>	.00
<b>9</b>	Fill in the amount of credit transferred to other taxpayers in 2017 . . . . .	<b>9</b>	.00
<b>10</b>	Subtract line 9 from line 8. This is the available supplement to the federal historic rehabilitation tax credit . . . . .	<b>10</b>	.00



**Part II State Historic Rehabilitation Credit – Individuals Only**

**11** Check the box to indicate the election chosen:

<b>a</b> This credit is claimed based on when the rehabilitation work was completed . . . . .	<b>11a</b>	<input type="checkbox"/>	
<b>b</b> This credit is claimed based on when the costs are paid . . . . .	<b>11b</b>	<input type="checkbox"/>	
<b>c</b> Enter the total qualifying costs incurred on the project to date . . . . .	<b>11c</b>		_____ .00
<b>d</b> Enter the qualified preservation costs on which the credit is computed for the current taxable year . . . . .	<b>11d</b>		_____ .00

**12** Enter 25% of amount on line 11d, but not more than \$10,000 (\$5,000 if married filing a separate return) round to the nearest dollar . . . . . **12** \_\_\_\_\_ .00

**13** Carryover of unused state historic rehabilitation credit . . . . . **13** \_\_\_\_\_ .00

**14** Add lines 12 and 13. This is the available state historic rehabilitation credit . . . . . **14** \_\_\_\_\_ .00

**Part III Transfer of Supplement to the Federal Historic Rehabilitation Tax Credit**

**1** Complete the following information regarding the transfer in 2017 of the supplement to the federal historic rehabilitation tax credit.

**1a** Person Eligible to Claim the Supplement to the Federal Historic Rehabilitation Tax Credit:

Last Name	First Name	M.I.
Business Name		
Number and Street		
City	State	Zip Code

**1b** Recipient of Transferred Supplement to the Federal Historic Rehabilitation Tax Credit:

Last Name	First Name	M.I.
Business Name		Identifying Number
Number and Street		
City	State	Zip Code

**1c** Transferred Amount . . . . . **1c** \_\_\_\_\_ .00

