

# Instructions for 2019 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 2019 Wisconsin income or franchise tax return. Instead, both the transferor and transferee must include Schedule HR with their respective tax returns to report the completed transfer.

Email Form HR-T to: [craig.kvammen@wisconsin.gov](mailto: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 C

**Identifying number.** Enter the last four digits of the federal employee identification number (FEIN) or 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 in order for the taxpayer's representative to perform certain acts on behalf of the taxpayer and to receive and inspect certain tax information, including receiving the Notice of Certification letter. The form is available at [revenue.wi.gov/DORForms/a-222.pdf](http://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 2019 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 the department.

### Section D

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.

The credit must be claimed ratably over a five-year period beginning with the year the building is placed in service. A transitional rule allows the full credit to be claimed for qualified rehabilitation expenditures incurred on a building that is owned or leased at all times on or after January 1, 2018 if the taxpayer selected the 24- or 60-month period measuring period by June 20, 2018.

### 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](http://revenue.wi.gov/Pages/FAQS/pcs-historic_transfer.aspx)
- Call (608) 266-7177 or email [craig.kvammen@wisconsin.gov](mailto:craig.kvammen@wisconsin.gov)