## Wisconsin Historic Rehabilitation Credits

### 2019

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

**Name**

**Identifying Number**

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**Address of Rehabilitated Property**

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

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

1. Enter adjusted basis in the building on the first day of the rehabilitation period

2. 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):
   - a) This credit is claimed based on when the rehabilitation work was completed
   - b) This credit is claimed based on when the expenditures are paid
   - c) Enter the date on which the 24- or 60-month measuring period begins
   - d) Enter the date on which the 24- or 60-month measuring period ends
   - e) Enter the total qualifying expenditures incurred on the project to date
   - f) Enter the qualified rehabilitation expenditures on which the credit is computed for the current taxable year

3. Enter 20% of the amount on line 2f, round to the nearest dollar. **Include WEDC certification**

4. Enter 20% of the amount on line 3; if the transition rule applies, enter the amount from line 3

5. Historic rehabilitation credit passed through from other entities:
   - a) Entity Name
   - b) FEIN
   - c) Total pass through credits from additional schedule

6. Total credits (add lines 5a through 5c)

7. Fill in the amount of credit transferred from other taxpayers in 2019

8. Add lines 4, 5d, and 6. This is your 2019 credit

9. Fiduciaries - enter the amount of credit allocated to beneficiaries

10. Fiduciaries - subtract line 9 from line 7

11. Carryover of unused supplement to the federal historic rehabilitation tax credit. **Include Schedule CF**

12. Add lines 7 and 8 (lines 7b and 8 if fiduciary)

13. Fill in the amount of credit transferred to other taxpayers in 2019

14. Subtract line 10 from line 9. This is the available supplement to the federal historic rehabilitation tax credit. **Include Schedule CF** if the credit was not used in full

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**Address of Rehabilitated Property**

**City**

**State**

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

12  Check the box to indicate the election chosen:
   a  This credit is claimed based on when the rehabilitation work was completed ............ 12a __
   b  This credit is claimed based on when the costs are paid ......................................... 12b __
   c  Enter the total qualifying costs incurred on the project to date ................................... 12c ___________________00

13  Enter qualified preservation costs on which the credit is computed for each project below, but do not enter more than $40,000 per project ($20,000 if married filing separate)
   a  Project 1 .................................................................................................................. 13a ________________00
   b  Project 2 .................................................................................................................. 13b ________________00
   c  Project 3 .................................................................................................................. 13c ________________00
   d  Project 4 .................................................................................................................. 13d ________________00
   e  Project 5 .................................................................................................................. 13e ________________00
   f  Project 6 .................................................................................................................. 13f ________________00
   g  Total (add lines 13a through 13f) .............................................................................. 13g __________00

14  Enter 25% of the amount on line 13g ........................................................................... 14 ________________00

15  Carryover of unused state historic rehabilitation credit. Include Schedule CF. ................ 15 ________________00

16  Add lines 14 and 15. This is the available state historic rehabilitation credit. Include Schedule CF if the credit was not fully used. ........................................... 16 ________________00

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

1  Complete the following information regarding the transfer in 2019 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  Identifying Number

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