

Transfer of Supplement to the Federal
 Historic Rehabilitation Credit

2021

A. Transferor Information

Entity Legal Name (if applicable)			Federal Employer ID Number XX – XXX _ _ _ _ _
Legal Last Name	Legal First Name	M.I.	Social Security Number XXX – XX – _ _ _ _ _
Address			Suite Number
City		State	Zip Code
Email	Phone Number		
If LLC, how is LLC classified? <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity			

Check if you want to allow the contact person listed below to discuss information about this form with the department

Contact Person (May need Power of Attorney. See Instructions)	Email
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B. Rehabilitated Property

Address		
City	State	Zip Code

C. Transferee Information

Entity Legal Name (if applicable)			Federal Employer ID Number XX – XXX _ _ _ _ _
Legal Last Name	Legal First Name	M.I.	Social Security Number XXX – XX – _ _ _ _ _
If LLC, how is LLC classified? <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity			

D. Credit Information

- 1 Check the box to indicate the election chosen:
 - a This credit is claimed based on when the rehabilitation work was completed **1a**
 - b This credit is claimed based on when the expenditures are paid **1b**
 - c Enter the date on which the 24- or 60-month measuring period begins **1c**

M M
D D
Y Y Y Y
 - d Enter the date on which the 24- or 60-month measuring period ends **1d**

M M
D D
Y Y Y Y
 - e Enter the total qualifying expenditures incurred on the project to date. **1e** .00
 - f Enter the qualified rehabilitation expenditures on which the credit is computed
for the current taxable year. **1f** .00
- 2 Enter 20% of the amount on line 1f, round to the nearest dollar **2** .00

D. Credit Information Continued

- 3** If the credit is required to be claimed ratably over a five-year period, enter the amount of credit claimed each year (from Schedule HR-5):
 - a** 2021 – Multiply line 2 by 20% (.20) **3a** _____ **.00**
 - b** 2022 – Multiply line 2 by 20% (.20) **3b** _____ **.00**
 - c** 2023 – Multiply line 2 by 20% (.20) **3c** _____ **.00**
 - d** 2024 – Multiply line 2 by 20% (.20) **3d** _____ **.00**
 - e** 2025 – Multiply line 2 by 20% (.20) **3e** _____ **.00**
 - f** Total (add lines 3a through 3e) **3f** _____ **.00**
- 4** Historic rehabilitation credit passed through or transferred from other taxpayers or entities:
 - 4a** Entity Name _____
 - FEIN _____ Amount _____ **.00**
 - 4b** Entity Name _____
 - FEIN _____ Amount _____ **.00**
 - 4c** Total credits from additional schedule **4c** _____ **.00**
 - 4d** Total credits (add lines 4a through 4c) **4d** _____ **.00**
 - 5** Carryover of unused supplement to the federal historic rehabilitation tax credits **5** _____ **.00**
 - 6** Total credits available to be transferred. If the transition rule applies add lines 2, 4d and 5.
If the transition rule does not apply, add lines 3f, 4d and 5 **6** _____ **.00**
 - 7** Amount of credit from line 6 to be transferred **7** _____ **.00**

E. 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
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