**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.
4. Amount of credit claimed each year:
   - a. 2022 – Multiply line 3 by 20% (.20).
   - b. 2023 – Multiply line 3 by 20% (.20).
   - c. 2024 – Multiply line 3 by 20% (.20).
   - d. 2025 – Multiply line 3 by 20% (.20).
   - e. 2026 – Multiply line 3 by 20% (.20).
   - f. Total (add lines 4a through 4e).
5. Historic rehabilitation credit passed through from other taxpayers:
   - a. Entity Name  
     FEIN  
     Amount
   - b. Entity Name  
     FEIN  
     Amount
   - c. Total pass through credits from additional schedule.
   - d. Total credits (add lines 5a through 5c).
6. Enter the amount of credit transferred from other taxpayers in 2022.
7. Add lines 4f, 5d, and 6. This is your 2022-2026 credit.
8. Carryover of unused supplement to the federal historic rehabilitation tax credit. 
   Include Schedule CF.
9. Add lines 7 and 8 (lines 7b and 8 if fiduciary).
10. Enter the amount of credit transferred to other taxpayers.
11. 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 or transferred in full.