

Name _____ Identifying Number _____

Address of Rehabilitated Property _____

City _____ State _____ Zip Code _____

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 **1** _____ .00

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 **2a**

b This credit is claimed based on when the expenditures are paid. **2b**

c Enter the date on which the 24- or 60-month measuring period begins. **2c** _____
M M D D Y Y Y Y

d Enter the date on which the 24- or 60-month measuring period ends **2d** _____
M M D D Y Y Y Y

e Enter the total qualifying expenditures incurred on the project to date **2e** _____ .00

f Enter the qualified rehabilitation expenditures on which the credit is computed for the current taxable year. **2f** _____ .00

3 Enter 20% of the amount on line 2f, round to the nearest dollar. **Include WEDC certification** . **3** _____ .00

4 Enter 20% of the amount on line 3; if the transition rule applies, enter the amount from line 3 . **4** _____ .00

5 Historic rehabilitation credit passed through from other entities:

5a Entity Name _____
FEIN _____ Amount **5a** _____ .00

5b Entity Name _____
FEIN _____ Amount **5b** _____ .00

5c Total pass through credits from additional schedule. **5c** _____ .00

5d Total credits (add lines 5a through 5c) **5d** _____ .00

6 Fill in the amount of credit transferred from other taxpayers in 2023 **6** _____ .00

7 Add lines 4, 5d, and 6. This is your 2023 credit **7** _____ .00

7a Fiduciaries - enter the amount of credit allocated to beneficiaries **7a** _____ .00

7b Fiduciaries - subtract line 7a from line 7. **7b** _____ .00

8 Carryover of unused supplement to the federal historic rehabilitation tax credit. **Include Schedule CF** **8** _____ .00

9 Add lines 7 and 8 (lines 7b and 8 if fiduciary). **9** _____ .00

10 Fill in the amount of credit transferred to other taxpayers in 2023 **10** _____ .00

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 in full **11** _____ .00



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. Include WHS certification - see instructions 13a .00
b Project 2. Include WHS certification - see instructions 13b .00
c Project 3. Include WHS certification - see instructions 13c .00
d Project 4. Include WHS certification - see instructions 13d .00
e Project 5. Include WHS certification - see instructions 13e .00
f Project 6. Include WHS certification - see instructions 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 2023 of the supplement to the federal historic rehabilitation tax credit.

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

Form for 1a: 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:

Form for 1b: Last Name, First Name, M.I., Business Name, Identifying Number, Number and Street, City, State, Zip Code

1c Transferred Amount. 1c .00

