

Name	Identifying Number
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Address of Rehabilitated Property

City	State	Zip Code
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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 not required to report over a 5-year period, 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 the current year.

6

.00

7

Add lines 4, 5d, and 6. This is your current year 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 the current year.

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

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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 2025 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