

**A. Claimant Information**

1. Name		2. FEIN or SSN XX - XXX - _____	
3. Address			Suite Number
4. City		State	Zip Code
5. Email		Phone Number	
6. Check if the credit is being transferred by a single owner of a disregarded entity: <input type="checkbox"/>		7. Disregarded entity FEIN XX - XXX - _____	
8. Check if you want to allow the contact person listed below to discuss information about this form with the department: <input type="checkbox"/>			
9. Contact Person (May need Power of Attorney. See Instructions)		Email	

**B. Rehabilitated Property**

1. Name of the Property		
2. Address of the Rehabilitated Property	City	Zip Code

**C. Credit Information**

- 1** Total credit being claimed (add lines 3k or 3o, 4j, 5e and 6) ..... **1** \_\_\_\_\_ .00
- Fiduciaries Only:
- a** Prorate the credit from line 1 between the entity and its beneficiaries in proportion to the income allocable to each. Enter the beneficiary's portion ..... **1a** \_\_\_\_\_ .00
- b** Subtract line 1a from line 1. This is the estate's or trust's portion of the credit ..... **1b** \_\_\_\_\_ .00
- 2** The credit being claimed is the total of the following: **Check all that apply**
- a** The credit was calculated from rehabilitation expenditures incurred by the claimant as owner of the historic property. If this box is checked, line 3 is completed ..... **2a**
- b** The credit was allocated to the claimant as owner of a pass-through entity. If this box is checked line 4 is completed ..... **2b**
- c** The claimant received the credit as a transferee in a credit transfer approved by the Department of Revenue. If this box is checked line 5 is completed ..... **2c**
- 3 Claimant is Owner of the Rehabilitated Property**
- For credits claimed for the first time on this form:
- a** Enter the WEDC Contract number associated with this credit . . . **3a** \_\_\_\_\_
- b** Enter adjusted basis in the historic property prior to incurring QREs. .... **3b** \_\_\_\_\_ .00
- c** The credit is calculated in the year the rehabilitation property is placed in service ..... **3c**
- d** The credit is calculated in the year the expenditures are paid ..... **3d**
- e** Enter the adjusted basis at the beginning of the measuring period (see the instructions) . . . . **3e** \_\_\_\_\_ .00
- f** Enter the date on which the 24- or 60-month measuring period begins. .... **3f** \_\_\_\_\_  
M M D D Y Y Y Y
- g** Enter the date on which the 24- or 60-month measuring period ends ..... **3g** \_\_\_\_\_  
M M D D Y Y Y Y

**3 Claimant is Owner of the Rehabilitated Property (Cont.)**

<b>h</b>	Enter the total qualifying expenditures incurred on the project to date	<b>3h</b>	_____	.00
<b>i</b>	Enter the qualified rehabilitation expenditures on which the credit is computed for the current taxable year	<b>3i</b>	_____	.00
<b>j</b>	Enter 20% of the amount on line 3i rounded to nearest dollar. This is the total credit required to be claimed over 5 years beginning in this year	<b>3j</b>	_____	.00
<b>k</b>	Enter the amount from line 3(j) being claimed and transferred	<b>3k</b>	_____	.00
<b>i.</b>	Credit available in 20__ (Multiply line 3k by 20%)		_____	.00
<b>ii.</b>	Credit available in 20__ (Multiply line 3k by 20%)		_____	.00
<b>iii.</b>	Credit available in 20__ (Multiply line 3k by 20%)		_____	.00
<b>iv.</b>	Credit available in 20__ (Multiply line 3k by 20%)		_____	.00
<b>v.</b>	Credit available in 20__ (Multiply line 3k by 20%)		_____	.00

For credits claimed on a Schedule HR in a previous year but not transferred until the current year:

<b>l</b>	Enter the WEDC Contract number associated with this credit	<b>3l</b>	_____	
<b>m</b>	Enter the total credit amount required to be spread over 5 years	<b>3m</b>	_____	.00
<b>n</b>	Enter the first tax year the credit was reported on Schedule HR	<b>3n</b>	_____	
<b>o</b>	Enter the amount from line 3(m) being claimed and transferred in the current year.	<b>3o</b>	_____	.00
<b>p</b>	Total credit claimed as a property owner (add lines 3(k) and 3(o)).	<b>3p</b>	_____	.00

**4 Historic Rehabilitation Credit Calculated using QREs Allocated from a Pass-through Entity**

<b>a</b>	Enter the WEDC contract number associated with this credit	<b>4a</b>	_____	
<b>b</b>	Entity Name _____ FEIN _____			
<b>c</b>	The credit is calculated in the year the rehabilitation property is placed in service	<b>4c</b>	_____	
<b>d</b>	The credit is calculated in the year the expenditures are paid	<b>4d</b>	_____	
<b>e</b>	The first tax year-end the claimant received an allocation	<b>4e</b>	_____	
<b>f</b>	The last tax year-end the claimant received an allocation	<b>4f</b>	_____	
<b>g</b>	The total credit allocated to the claimant	<b>4g</b>	_____	.00
<b>h</b>	Enter the amount of the credit from line 4(g) previously claimed	<b>4h</b>	_____	.00
<b>i</b>	Subtract 4(h) from 4(g), this is the amount of the credit not yet claimed	<b>4i</b>	_____	.00
<b>j</b>	Enter the amount from line 4(i) being claimed because it is being transferred.	<b>4j</b>	_____	.00

**5 Historic Rehabilitation Credit Received in a Previous Transfer**

<b>a</b>	Transferor Name _____ Wisconsin Tax Account # _____			
<b>b</b>	Total received in previous transfer \$ _____ Year previous transfer received _____			
<b>c</b>	Enter the date on the Notice of Certification issued for the previous transfer.	<b>5c</b>	_____	
<b>d</b>	Previously received transfer required to be claimed over 5 years	<b>5d</b>	_____	.00
<b>e</b>	Amount of previously received credit being transferred in the current year	<b>5e</b>	_____	.00

<b>6</b>	<b>Total credits from other Schedules HR-5</b>	<b>6</b>	_____	.00
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