STATE OF DELAWARE

PART A -- NAME AND ADDRESS OF APPLICANT

1. Enter Federal Employer Identi Cation Number or Social Security Number

2012 FORM 1801AC 0009

DIVISION OF REVENUE 820 North French St. P.O. Box 8911 Wilm., DE 19899-8911

Tax Period Ending Date

(MM/DD/YY)

APPLICATION & COMPUTATION SCHEDULE FOR CLAIMING DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDITS

FORM 1801AC MUST BE COMPLETED AND SUBMITTED ON OR BEFORE JANUARY 31ST AFTER THE END OF THE CALENDAR YEAR DURING WHICH THE QUALIFIED LAND WAS CONVEYED TO A QUALIFIED CONSERVATION AGENCY.

	Federal Employer Identi	i□cation Number:	1]	
	Social Security Number	•	2 — 🔲 🔲 -	_ 🗆 🗆]	//
2.	Type of Entity	☐ CCorporation	☐ SCorpora	ation	☐ Partnership	☐ Indiv	vidual/Sole Proprietor
	☐ Estate/Trust	☐ Decedent Estate	Other Pas	ss-Through Entity:		(Enter type of entity)
3.	Name of Applicant						
4.	Address						
5.	Delaware Address (if di□	erent from above)					
6.	Contact Person	Т	elephone Number	Faxi	Number	E-m	nail Address
PA	NRTB-DELAWARELAND 8	S. HISTORIC RESOURCE	CONSERVATION TAX CREDIT	T COMPUTATION			
1.	Fair Market Value of (Please attach a copy		eyed to a Qualified Consersal)	vation Agency		\$	
2.	Multiply Line 1 by 40%	%					.40
3.	Delaware Land & His	toric Resource Cons	ervation Tax Credit Before	Limitation		\$	
4.	Maximum Amount of	Credit				\$	50,000
5.	Delaware Land & Histori	ic Resource Conservati	on Credit. Enter	the Smaller of Line	3 or Line 4.	\$	
SI	S CORPORATION — Income Tax Credit Sc PARTNERSHIP — Mc Credit Schedule, Line INDIVIDUAL & SOLE RESIDENT & NONRI Form 700, Delaware I	Enter the amount from Multiply the amount chedule, Line 17(b). Sultiply the amount on a 17(c). EPROPRIETOR – ENESIDENT ESTATES. Income Tax Credit So	om Line 5 on Form 700, De on Line 5 by the percental Line 5 by the percentage atter the amount from Line 5 & TRUSTS – Multiply the schedule, Line 17(e).	ownership of each own Form 700, Dela amount on Line 5 b	by each shareholder. In partner. Enter the reseaware Income Tax Cred by the percentage share	Enter the result on Form lit Schedule, of each ben	sult on Form 700, Delaware 700, Delaware Income Tax Line 17(d). eficiary. Enter the result on Tax Credit Schedule, Line
RE HI TH \$1	ESOURCE CONSERVAT STORIC RESOURCE CO HE DELAWARE LAND & ,000,000 MULTIPLIED B	TION TAX CREDITS ONSERVATION TAX HISTORIC RESOUR BY A FRACTION, THE OR BY THE APPLICAL	SHALL NOT EXCEED \$1, CREDITS FOR WHICH AL CE CONSERVATION TAX E NUMERATOR OF WHICH NT AND THE DENOMINAT	,000,000 IN ANY C LL TAXPAYERS AF CREDITS TO BE F H IS THE ELIGIBLE	CALENDAR YEAR. IF T PPLIED IN ANY CALEND RECEIVED BY EACH AP E DELAWARE LAND & F	THE AMOUN DAR YEAR E PLICANT SH HISTORIC RE	AWARE LAND & HISTORIC IT OF DELAWARE LAND & EXCEEDS \$1,000,000, THEN HALL BE THE PRODUCT OF ESOURCE CONSERVATION ID & HISTORIC RESOURCE
	NAM	1E		TITLE			DATE
	Revised 01/28/13						

GENERAL INSTRUCTIONS FOR COMPLETION OF FORM 1801AC 0009

The Delaware State Historic Preservation Office must first approve the Delaware historic property. After receiving a Certificate of Completion from the Delaware State Historic Preservation Office, Delaware Form 1811AC must be completed by the taxpayer and sent, along with the Certificate of Completion, to the Delaware Division of Revenue for tax credit approval. After receiving tax credit approval from the Delaware Division of Revenue, the approved amount of credit must be transferred to the appropriate line on Delaware Form 700. Delaware Forms 700 and 1811AC must be attached to each annual income tax return approved for the credit. If you need assistance completing this form, please contact Steve Seidel, Delaware Division of Revenue, 820 N. French Street, Wilmington, DE 19801, 302-577-8455, stephen.seidel@state.de.us.

SPECIFIC INSTRUCTIONS

PART A - NAME AND ADDRESS OF APPLICANT

- **Line 1.** Enter the Federal Employer Identification or Social Security Number of the person or entity applying for the credit and the tax year ending date in which the credit is being claimed.
- Line 2. Select the type of entity that is claiming the credit.
- Line 3. Enter the name of the person or entity claiming the credit.
- Line 4. Enter the address of the person or entity claiming the credit.
- **Line 5.** Enter the location of the qualified historic property, if different from Line 3.
- Line 6. Enter the name of the person responsible for completing Form 1811AC. Also include the telephone number, fax number and e-mail address of the person.

PART B - COMPUTATION OF THE DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDIT

- **Line 1.** Enter the fair the market value of the qualified land conveyed to a qualified conservation agency. Please attach a copy of the formal appraisal of the qualified land. Please identify the qualified conservation agency to which the land is being conveyed.
- **Line 2.** The percentage of the fair market value of the qualified land to be tax deductible.
- Line 3. Multiply Line 1 by Line 2. This is the Delaware Land and Historic Resource Conservation tax credit before credit limitation.
- Line 4. Maximum amount of credit.
- Line 5. This is your Delaware Land and Historic Resource Conservation Tax Credit. Enter the smaller of Line 3 or Line 4.

STOP: IF THE TYPE OF ENTITY APPLYING FOR THE CREDIT IS:

- C CORPORATION Enter the amount from Line 5 on Form 700, Delaware Income Tax Credit Schedule, Line 17(a).
- S CORPORATION Multiply the amount on Line 5 by the percentage of stock owned by each shareholder. Enter the result on Form 700, Delaware Income Tax Credit Schedule, Line 17(b).
- PARTNERSHIP Multiply the amount on Line 5 by the percentage ownership of each partner. Enter the result on Form 700, Delaware Income Tax Credit Schedule, Line 17(c).
- INDIVIDUAL/SOLE PROPRIETOR: Enter the amount from Line 5 on Form 700, Delaware Business Tax Credit Schedule, Line 17(d).
- RESIDENT & NONRESIDENT ESTATES & TRUSTS Multiply the amount from Line 5 by the percentage share of each beneficiary. Enter the result on Form 700, Delaware Income Tax Credit Schedule, Line 17(e).
- RESIDENT & NONRESIDENT DECEDENT ESTATES Enter the amount from Line 5 on Form 700, Delaware Income Tax Credit Schedule, Line 17(f).

THE TOTAL AMOUNT OF CREDITS APPROVED BY THE DIRECTOR WITH RESPECT TO ALL APPLICANTS FOR THE DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDITS SHALL NOT EXCEED \$1,000,000 IN ANY CALENDAR YEAR. IF THE AMOUNT OF DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDITS FOR WHICH ALL TAXPAYERS APPLIED IN ANY CALENDAR YEAR EXCEEDS \$1,000,000, THEN THE DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDITS TO BE RECEIVED BY EACH APPLICANT SHALL BE THE PRODUCT OF \$1,000,000 MULTIPLIED BY A FRACTION, THE NUMERATOR OF WHICH IS THE ELIGIBLE DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDIT APPLIED FOR BY THE APPLICANT AND THE DENOMINATOR IS THE TOTAL OF ALL ELIGIBLE DELAWARE LAND & HISTORIC RESOURCE CONSERVATION TAX CREDITS APPLIED FOR BY ALL APPLICANTS.