

COMPUTATION SCHEDULE FOR CLAIMING DELAWARE HISTORIC PRESERVATION TAX CREDITS

DIVISION OF REVENUE 820 North French St. P.O. Box 8763 Wilm.,DE 19899-8763



PART A - NAME AND ADDRESS OF C	URRENT QUALIFIE	ED PROPERTY OWN	≣R		
Enter Federal Employer Identification	Number or S	Social Security Number	:		
2. Name of Current Qualified Property O	wner				
3. Address					
City		State	Zip		
4. Location of Qualifying Historic Propert	y (If different from ab	pove)			
City		State	Zip		
5. Qualifying Dates	Part II Approval:	M M D D Y Y	Part III Approval	M M D D	Y Y
PART B - TYPE OF HISTORIC PRO					
Certified historic property eligible for		ınder Section 47 of the I	RC. (Allows 20% o	of expenses as cred	dits)
Certified residential historic property federal tax credit under Section 47 c	•	σ, σ			
Certified historic property not eligible	e for a federal tax cred	dit under Section 47 of the	ne IRC. (Allows 30	0% of expenses as	credits)
Certified residential historic property for a federal tax credit under Section					
The qualified property of	wner hereby certifie	s that the above inform	ation is true, corre	ect and complete.	
NAME	NAME TITLE			DATE	
STOP: Only complete Part A and Delaware Division of Reve					ertified by the
PART C - COMPUTATION OF THE HIS			Zommissioner	Office.	
Qualified expenditures in the rehabilitation of any certified historic property				\$	
Multiply Line 1 by the percentage selected in Part B					%
				Φ.	
Tentative Historic Preservation Tax Credit. (Line 1 multiplied by Line 2)				\$	20.000
4. Credit limitation STOP: Is the historic property, which is not eligible for a federal tax credit under				\$	20,000
Section 47 of the IRC, a certified		at is occupied by the o		ne amount from L	ine 3 on Line 5
			ie amount nom L	me 3 on Line 3	
5. Delaware Historic Preservation Tax Credit.			\$		
The Delaware Division of Revenue and the Office of	of the State Bank Commis	ssioner hereby certify that the	above credit computa	ation is true, correct, an	d complete.
NAME	DIVISION OF REVENUE TITLE			DATE	
NAME	STATE BAN	NK COMMISSIONER TIT		DATE	
(Revised 01/07/14)					

GENERAL INSTRUCTIONS FOR COMPLETION OF FORM 1811AC 0905

The State Historic Preservation O ce (SHPO) must rst approve the project as a Certi ed Rehabilitation. Once the renovation is completed, a Certi cate of Completion is required in order to convert the project's assigned credit award to approved income tax credits. In order to receive the credits, the applicant must submit to SHPO their Part 3 application and Delaware Division of Revenue Form 1811AC 0905 and an accounting of the actual quali ed expenditures of the renovation. The SHPO will submit Form 1811AC 0905 and the Certi cate of Completion to the Division of Revenue and the State Bank Commissioner who will compute and verify the credits for the renovation. If you need assistance completing this form, please contact Stephen Seidel, Delaware Division of Revenue, 820 N. French St., Wilmington, DE 19801, 302-577-8445, stephen.seidel @state.de.us.

SPECIFIC INSTRUCTIONS

PART A - NAME AND ADDRESS OF CURRENT QUALIFIED PROPERTY OWNER

- **Line 1.** Enter the Federal Employer Identi cation or Social Security Number of the person or entity currently owning the quali ed property.
- Line 2. Enter the name of the person or entity currently owning the quali ed property.
- Line 3. Enter the address of the person or entity currently owning the quali ed property.
- Line 4. Enter the location of the quali ed historic property, if di erent from Line 3.
- **Line 5.** Enter the date (MM/DD/YY) in which the quali ed property was granted Part II approval and the date (MM/DD/YY) in which the Certicate of Completion (Part III) was issued for the qualication education (Part III) was issued for the qualication education.

PART B - TYPE OF HISTORIC PROPERTY

Please check the appropriate box under which the Delaware historic property is quali ed.

DELAWARE DIVISION OF REVENUE FORM 1811AC 0905 MUST BE SIGNED BY THE CURRENT QUALIFIED PROPERTY OWNER OR AN APPROVED REPRESENTATIVE OF THE CURRENT QUALIFIED PROPERTY OWNER

PART C - COMPUTATION OF THE DELAWARE HISTORIC PRESERVATION TAX CREDIT

STOP: ONLY COMPLETE PART A AND PART B OF THIS FORM. PART C OF THIS FORM WILL BE COMPLETED AND CERTIFIED BY THE DELAWARE DIVISION OF REVENUE AND THE DELAWARE STATE BANK COMMISSIONER OFFICE.

THE TOTAL AMOUNT OF CREDITS APPROVED BY THE DIRECTOR WITH RESPECT TO ALL APPLICANTS FOR THE DELAWARE HISTORIC PRESERVATION TAX CREDIT SHALL NOT EXCEED \$5,000,000 BEGINNING IN FISCAL YEAR ENDING JUNE 30, 2006. IF THE AMOUNT OF DELAWARE HISTORIC PRESERVATION CREDITS FOR WHICH ALL APPLICANTS APPLIED IN ANY FISCAL YEAR EXCEEDS \$5,000,000, THEN THE AMOUNT BY WHICH SUCH CREDIT AWARD EXCEEDS \$5,000,000 SHALL CARRY OVER TO THE SUCCEEDING FISCAL YEAR AND SHALL RECEIVE PRIORITY FOR THAT YEAR.