Instructions For Handwritten Forms

Guidelines
- Do not use red ink. Use blue or black ink.
- Do not use dollar signs, commas, or other punctuation marks.

Printing
- Set page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.
- Do not select “print on both sides of paper.”

Before Sending
- Do not submit photocopies of returns. Submit originals only.
- Do not mix form types.
## Part 1. Qualifying Information

- Is taxpayer allowed a federal income tax credit under Section 47 of the Internal Revenue Code?  
  - (Fill in applicable circle)  
    - Yes  
    - No

- Type of Historic Structure  
  - (Fill in applicable circle)  
    - Income-producing  
    - Nonincome-producing

### Address and County Where Historic Structure is Placed in Service

(If you have qualified rehabilitation expenditures or rehabilitation expenses at multiple locations, list the address of each location.)

## Part 2. Computation of Credit for Rehabilitating an Income-Producing Historic Structure

(You can only take this credit if you are allowed a federal income tax credit under section 47 of the Code.)

1. Total qualified rehabilitation expenditures
   > 0.00

2. Maximum expenditures
   > 2,000,000.00

3. Amount of Line 1 that qualifies for the credit
   - Compare Line 1 with Line 2. Enter the lesser of Line 1 or Line 2.
   > 0.00

4. Enter the amount of Line 3 up to $10 million
   > 0.00

5. Multiply Line 4 by fifteen percent (15%)
   > 0.00

6. Line 3 minus Line 4
   > 0.00

7. Multiply Line 6 by ten percent (10%)
   > 0.00

8. Expenditures in a development zone
   - Enter the amount of Line 3 for expenditures made in a development tier 1 or tier 2 area.
   > 0.00

9. Development tier bonus
   - Multiply Line 8 by 5%.
   > 0.00

10. Expenditures on a targeted investment site
    - Enter the amount of Line 3 for expenditures made on a targeted investment site.
    > 0.00

11. Targeted investment bonus
    - Multiply Line 10 by 5%.
    > 0.00

12. Credit for Rehabilitating an Income-Producing Historic Structure
    - Add Lines 5, 7, 9, and 11.
    > 0.00
### Part 3. Computation of Credit Amount for Rehabilitating a Nonincome-Producing Historic Structure

(You can only take this credit if you are not allowed a federal income tax credit under section 47 of the Code and you have rehabilitation expenses of at least $10,000 per discrete property parcel. If you invested in more than one discrete property parcel, complete a separate Part 3 for each property parcel.)

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Franchise</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>13.</td>
<td>Total rehabilitation expenses per discrete property parcel</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amount must be $10,000 or greater.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Maximum expenses</td>
<td>150000.00</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Amount of Line 13 that qualifies for the credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compare Line 13 with Line 14. Enter the lesser of Line 13 or Line 14.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Credit for Rehabilitating a Nonincome-Producing Historic Structure</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Multiply Line 15 by 15%.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part 4. Computation of Amount To Be Taken in 2018

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Franchise</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>Credit for Rehabilitating an Income-Producing Historic Structure for Tax Year 2018</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enter amount from Part 2, Line 12 here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Carryforwards</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enter portion of credit not taken from previous years here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Total Credit Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add Lines 17 and 18.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Credit for Rehabilitating a Nonincome-Producing Historic Structure for Tax Year 2018</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enter amount from Part 3, Line 16 here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Carryforwards</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enter portion of credit not taken from previous years here.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Total Credit Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add Lines 20 and 21.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
