



**DELAWARE** F O R M  
DIVISION OF REVENUE **BUS-HPT**  
**COMPUTATION SCHEDULE FOR CLAIMING DELAWARE  
HISTORIC PRESERVATION TAX CREDITS**  
*Formerly 1811AC 0905*



**PART A - NAME AND ADDRESS OF CURRENT QUALIFIED PROPERTY OWNER**

|                   |  |                                       |                        |                          |
|-------------------|--|---------------------------------------|------------------------|--------------------------|
| <b>PART<br/>A</b> | <b>NAME AND ADDRESS OF CURRENT QUALIFIED PROPERTY OWNER</b>                                |                                       |                        |                          |
|                   | 1. FEDERAL EMPLOYER IDENTIFICATION NUMBER  |                                       | SOCIAL SECURITY NUMBER |                          |
|                   | 1 -  | <input type="text"/>                  | OR                     | 2 - <input type="text"/> |
|                   | 2. NAME OF CURRENT QUALIFIED PROPERTY OWNER <input type="text"/>                           |                                       |                        |                          |
|                   | 3. ADDRESS <input type="text"/>  |                                       |                        |                          |
|                   | CITY   | <input type="text"/>                  | STATE                  | <input type="text"/>     |
|                   | ZIP CODE   |                                       | <input type="text"/>   |                          |
|                   | 4. LOCATION OF QUALIFYING HISTORIC PROPERTY (If different from above) <input type="text"/> |                                       |                        |                          |
|                   | ADDRESS <input type="text"/>   |                                       |                        |                          |
|                   | CITY   | <input type="text"/>                  | STATE                  | <input type="text"/>     |
|                   | ZIP CODE   |                                       | <input type="text"/>   |                          |
|                   | 5. QUALIFYING DATES  | PART II APPROVAL <input type="text"/> | PART III APPROVAL      | <input type="text"/>     |

|                   |                                  |  |  |  |
|-------------------|----------------------------------|--|--|--|
| <b>PART<br/>B</b> | <b>TYPE OF HISTORIC PROPERTY</b> |  |  |  |
|                   | <input type="checkbox"/>         | Certified historic property eligible for a federal tax credit under Section 47 of the IRC. (Allows 20% of expenses as credits)   |  |  |
|                   | <input type="checkbox"/>         | Certified residential historic property (committed to low income housing) eligible for a federal tax credit under Section 47 of the IRC. (Allows 30% of expenses as credits)     |  |  |
|                   | <input type="checkbox"/>         | Certified historic property not eligible for a federal tax credit under Section 47 of the IRC. (Allows 30% of expenses as credits)   |  |  |
|                   | <input type="checkbox"/>         | Certified residential historic property (committed to low income housing) not eligible for a federal tax credit under Section 47 of the IRC. (Allows 40% of expenses as credits) |  |  |

The qualified property owner hereby certifies that the above information is true, correct and complete.



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.

|                   |   |                             |
|-------------------|---|-----------------------------|
| <b>PART<br/>C</b> | <b>COMPUTATION OF THE HISTORIC PRESERVATION TAX CREDIT</b>  |                             |
|                   | 1. Qualified expenditures in the rehabilitation of any certified historic property  | \$ <input type="text"/> .00 |
|                   | 2. Enter the percentage noted next to the box checked in Part B   | % <input type="text"/>      |
|                   | 3. Tentative Historic Preservation Tax Credit. (Multiply Line 1 by Line 2)  | \$ <input type="text"/> .00 |
|                   | 4. Credit limitation  | \$ <input type="text"/> .00 |
|                   | Is the historic property, which is not eligible for a federal tax credit under Section 47 of the IRC, a certified rehabilitation that is occupied by the owner? |                             |
|                   | <input type="checkbox"/> YES - Enter the smaller of Line 3 or Line 4 on Line 5<br><input type="checkbox"/> NO - Enter the amount from Line 3 on Line 5          |                             |
|                   | 5. Delaware Historic Preservation Tax Credit  | \$ <input type="text"/> .00 |

The Delaware Division of Revenue and the Office of the State Bank Commissioner hereby certify that the above credit computation is true, correct, and complete.

|      |                               |      |
|------|-------------------------------|------|
| Name | Division of Revenue Title     | Date |
| Name | State Bank Commissioner Title | Date |

**MAIL COMPLETED FORM TO:**   
Delaware Division of Revenue  
PO Box 8763  
Wilmington, DE 19899-8763