



DELAWARE FORM

DIVISION OF REVENUE BUS-UHP

CERTIFICATION OF UNUSED DELAWARE HISTORIC PRESERVATION TAX CREDITS

Formerly Form 1811CC 0701



PART
A

NAME AND ADDRESS OF CURRENT QUALIFIED PROPERTY OWNER
1. FEDERAL EMPLOYER IDENTIFICATION NUMBER SOCIAL SECURITY NUMBER
1- OR 2-
2. NAME OF CURRENT QUALIFIED PROPERTY OWNER
3. ADDRESS
CITY STATE ZIP CODE
4. LOCATION OF QUALIFYING HISTORIC PROPERTY (If different from above)
ADDRESS
CITY STATE ZIP CODE
5. QUALIFYING DATES STAGE II APPROVAL CERTIFICATE OF COMPLETION ISSUED

PART
B

NAME AND ADDRESS OF CREDIT PURCHASER/TRANSFeree/ASSIGNEE
1. FEDERAL EMPLOYER IDENTIFICATION NUMBER SOCIAL SECURITY NUMBER
1- OR 2-
2. NAME OF CREDIT PURCHASER/TRANSFeree/ASSIGNEE
3. ADDRESS
CITY STATE ZIP CODE

The undersigned, on behalf of the qualified property owner, agrees to the release of information pertaining to the Delaware Historic Preservation Tax Credits for the historic property identified above to the Credit Purchaser/Transferee/Assignee Identified above for the purpose of certifying the amount of Delaware Historic Preservation Tax Credits to be claimed by the Credit Purchaser/Transferee/Assignee.



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.

PART
C

CERTIFICATION OF THE HISTORIC PRESERVATION TAX CREDIT
CURRENT QUALIFIED PROPERTY OWNER: Initial Tax Year to Claim Credits Tax Year in Which Credits Expire
CREDIT PURCHASER/TRANSFeree/ASSIGNEE: Initial Tax Year to Claim Credits Tax Year in Which Credits Expire
1. Total Delaware Historic Preservation Tax Credits granted .00
2. Delaware Historic Preservation Tax Credits previously claimed against Title 30 income taxes .00
3. Delaware Historic Preservation Tax Credits previously claimed against Title 5 bank franchise taxes .00
4 Subtotal - Add Line 2 and Line 3 .00
5. Certified Unused Delaware Historic Preservation Credits - Subtract Line 4 from Line 1 .00

The Delaware Division of Revenue and the Office of the State Bank Commissioner hereby certifies that the above listed credits and tax year ending dates are 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



DELAWARE INSTRUCTIONS DIVISION OF REVENUE BUS-UHP

CERTIFICATION OF UNUSED DELAWARE HISTORIC PRESERVATION TAX CREDITS

GENERAL INSTRUCTIONS FOR COMPLETION

Section 1814 of the Delaware Code permits any person eligible for the Delaware Historic Preservation Credit to transfer, sell or assign any unused credits. The eligible person that transfers, sells or assigns any unused portion of the Delaware Historic Preservation Tax Credits must complete Form BUS-UHP and send to the Delaware Division of Revenue for credit certification. The certified copy of Form BUS-UHP from the Division of Revenue and the Office of the State Bank Commissioner must be sent to the transferee, purchaser or assignee setting forth the amount of the certified unused credit. If you need assistance completing this form, please contact the Delaware Division of Revenue by email at DOR_CorpTax@Delaware.gov, by phone at (302) 577-8783, or in person at one of the Division of Revenue's public service offices, the addresses of which are available at <https://revenue.delaware.gov/contact-information>.

SPECIFIC INSTRUCTIONS

PART A - NAME AND ADDRESS OF CURRENT QUALIFIED PROPERTY OWNER

- Line 1** Enter the Federal Employer Identification or Social Security Number of the person or entity currently owning the qualified property.
- Line 2** Enter the name of the person or entity currently owning the qualified property.
- Line 3** Enter the address of the person or entity currently owning the qualified property.
- Line 4** Enter the location of the qualified historic property, if different from Line 3.
- Line 5** Enter the date (MM/DD/YY) in which the qualified property was granted Stage II approval and the date (MM/DD/YY) in which the Certificate of Completion was issued for the qualified property.

PART B - NAME AND ADDRESS OF CREDIT PURCHASER/TRANSFeree/ASSIGNEE

- Line 1** Enter the Federal Employer Identification or Social Security Number of the credit purchaser, transferee or assignee to whom the unused credits will be purchased, transferred or assigned.
- Line 2** Enter the name of the credit purchaser, transferee or assignee to whom the unused credits will be purchased, transferred or assigned.
- Line 3** Enter the address of the credit purchaser, transferee or assignee to whom the unused credits will be purchased, transferred, or assigned.

FORM BUS-UHP MUST BE SIGNED BY THE CURRENT QUALIFIED PROPERTY OWNER OR AN APPROVED REPRESENTATIVE OF THE CURRENT QUALIFIED PROPERTY OWNER. BY SIGNING FORM BUS-UHP, THE CURRENT QUALIFIED PROPERTY OWNER AGREES TO THE RELEASE OF INFORMATION TO THE CREDIT PURCHASER/TRANSFeree/ASSIGNEE AND PERTAINING TO THE DELAWARE HISTORIC PRESERVATION TAX CREDITS FOR THE HISTORIC PROPERTY IDENTIFIED IN PART A OF FORM BUS-UHP.

PART C - CERTIFICATION OF THE DELAWARE HISTORIC PRESERVATION TAX CREDIT



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.