



# Instructions For Handwritten Forms

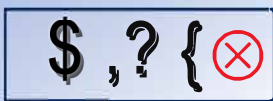
## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



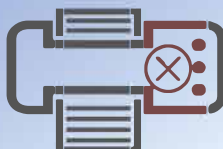
## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



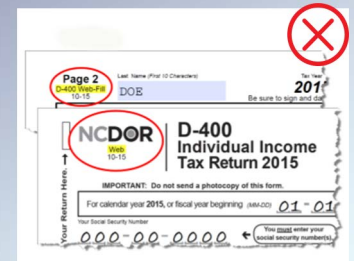
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



For calendar year **2018** or other tax year beginning      -      - 18 and ending      -      -     

Amended Return

Fill in the circle that corresponds to the tax form you filed:

Individual (D-400)       C-Corp (CD-405)       Insurance (IB-13, 33, 43, 53, 4A1, 4A2, or 4A3)  
 Estate or Trust (D-407)       S-Corp (CD-401S)       Partnership (D-403)

Individual's First Name (USE CAPITAL LETTERS)    M.I.    Individual's Last Name (USE CAPITAL LETTERS)    Individual's Social Security Number

\_\_\_\_\_

Entity's Legal Name (USE CAPITAL LETTERS)    Federal Employer ID Number

\_\_\_\_\_

### 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	▶	_____ .00
2. Maximum expenditures		<u>20000000</u> .00
3. Amount of Line 1 that qualifies for the credit <small>Compare Line 1 with Line 2. Enter the lesser of Line 1 or Line 2.</small>	▶	_____ .00
4. Enter the amount of Line 3 up to \$10 million	▶	_____ .00
5. Multiply Line 4 by fifteen percent (15%)		_____ .00
6. Line 3 minus Line 4		_____ .00
7. Multiply Line 6 by ten percent (10%)		_____ .00
8. Expenditures in a development zone <small>Enter the amount of Line 3 for expenditures made in a development tier 1 or tier 2 area.</small>	▶	_____ .00
9. Development tier bonus <small>Multiply Line 8 by 5%.</small>		_____ .00
10. Expenditures on a targeted investment site <small>Enter the amount of Line 3 for expenditures made on a targeted investment site.</small>	▶	_____ .00
11. Targeted investment bonus <small>Multiply Line 10 by 5%.</small>		_____ .00
12. Credit for Rehabilitating an Income-Producing Historic Structure <small>Add Lines 5, 7, 9, and 11.</small>	▶	_____ .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.)*

<b>13. Total rehabilitation expenses per discrete property parcel</b> Amount must be \$10,000 or greater.	▶	_____ .00
<b>14. Maximum expenses</b>		150000 _____ .00
<b>15. Amount of Line 13 that qualifies for the credit</b> Compare Line 13 with Line 14. Enter the lesser of Line 13 or Line 14.	▶	_____ .00
<b>16. Credit for Rehabilitating a Nonincome-Producing Historic Structure</b> Multiply Line 15 by 15%.	▶	_____ .00

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

**Franchise**

**Income**

<b>17. Credit for Rehabilitating an Income-Producing Historic Structure for Tax Year 2018</b> Enter amount from Part 2, Line 12 here.	▶	_____ .00	_____ .00
<b>18. Carryforwards</b> Enter portion of credit not taken from previous years here.	▶	_____ .00	_____ .00
<b>19. Total Credit Amount</b> Add Lines 17 and 18.		_____ .00	_____ .00
<b>20. Credit for Rehabilitating a Nonincome-Producing Historic Structure for Tax Year 2018</b> Enter amount from Part 3, Line 16 here.	▶	_____ .00	_____ .00
<b>21. Carryforwards</b> Enter portion of credit not taken from previous years here.	▶	_____ .00	_____ .00
<b>22. Total Credit Amount</b> Add Lines 20 and 21.		_____ .00	_____ .00