

PART A - NAME AND ADDRESS OF CURRENT QUALIFIED PROPERTY OWNER

1. Enter Federal Employer Identification Number or Social Security Number:
2. Name of Current Qualified Property Owner
3. Address
City State Zip
4. Location of Qualifying Historic Property (If different from above)
City State Zip
5. Qualifying Dates _____ Part II Approval: _____ Part III Approval: _____

PART B - TYPE OF HISTORIC PROPERTY

- ☐ Certified historic property eligible for a federal tax credit under Section 47 of the IRC. (Allows 20% of expenses as credits)
- ☐ 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)
- ☐ Certified historic property not eligible for a federal tax credit under Section 47 of the IRC. (Allows 30% of expenses as credits)
- ☐ 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.

NAME

TITLE

DATE

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.

PART C - COMPUTATION OF THE HISTORIC PRESERVATION TAX CREDIT

1. Qualified expenditures in the rehabilitation of any certified historic property \$ _____
 2. Enter the percentage noted next to the box checked in Part B _____
 3. Tentative Historic Preservation Tax Credit. (Line 1 multiplied by Line 2) \$ _____
 4. Credit limitation \$ _____
- STOP: 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?**
- ☐ YES - Enter the smaller of Line 3 or Line 4 on Line 5 ☐ NO - Enter the amount from Line 3 on Line 5
5. Delaware Historic Preservation Tax Credit. \$ _____

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

