

Texas Franchise Tax Historic Structure Credit Registration

Part A – Building Information

1. Name of historic structure _____

2. Structure address (Street and number) _____

City _____ State **T X** ZIP code _____ County _____

3. Historical Commission Certificate of Eligibility number **THPTC -** _____

Month Day Year

4. Placed-in-service date of structure (building)..... _____

5. Total number of applicants for this certificate (Attach a copy of this form for each additional applicant.) _____

6. Total eligible costs/expenses _____

7. TOTAL CREDIT (Multiply the amount in Item 6 by .25) _____

Part B – Applicant Information

8. Legal name of applicant (Sole owner, partnership, corporation, limited liability company, association or other legal entity) _____

9. Mailing address (Street and number, P.O. Box or rural route and box number) _____

City _____ State _____ ZIP code _____ County _____

10. Applicant phone number (Area code and number) _____

11. a. Was applicant the owner of the historic structure on the placed-in-service date? YES NO

Month Day Year

b. If NO, list date of sale _____

NOTE: If the date of sale is not within the same calendar year of the placed-in-service date, the applicant is not eligible for the credit.

12. Applicant credit amount _____

13. Texas taxpayer number _____

14. Federal Employer Identification Number (FEIN), if any, assigned to the applicant entered in Item 8 _____

15. Enter your Social Security number (SSN) if you are a sole owner _____

Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law, 42 U.S.C. sec. 405(c)(2)(C)(i); Tex. Gov't Code Secs. 403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

16. Applicant entity type

<input type="checkbox"/> Profit Corporation (CF)	<input type="checkbox"/> Sole Owner (IS)	<input type="checkbox"/> Business Association (AC, AB)	<input type="checkbox"/> General Partnership (PB, PI)	} These entity types must submit Form AP-224, Texas Business Questionnaire, with this application.
<input type="checkbox"/> Professional Corporation (CU)	<input type="checkbox"/> Limited Partnership (PF)	<input type="checkbox"/> Bank	<input type="checkbox"/> Joint Venture (PW, PV)	
<input type="checkbox"/> Nonprofit Corporation (CM)	<input type="checkbox"/> Joint Stock Company (SF)	<input type="checkbox"/> Real Estate Investment Trust (TI)	<input type="checkbox"/> Trust (TR)	
<input type="checkbox"/> Limited Liability Company (CI)	<input type="checkbox"/> Professional Association (AF)	<input type="checkbox"/> Holding Company (HF)	<input type="checkbox"/> Other (explain) _____	

17. If your business is a registered Texas entity, enter the file number and date. File number _____ File date _____

18. If your business is a foreign entity, enter the state or country of formation and home state file number or Texas Secretary of State file number and date.

State/country of formation _____	Home state file number _____	Texas Secretary of State file number _____	File date _____
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19. If your business is a limited partnership, enter the home state, the formation date and home state identification number Home state _____ Formation date _____ Home state identification number _____

Part C – Signature

20. The following documents are attached: the Historical Commission Certificate of Eligibility and an audited cost report.

21. As the credit applicant for the above-listed building, or the duly authorized representative thereof, I hereby attest that the information provided in reference to the historic structure and total eligible expenses are true and correct to the best of my knowledge and belief. I understand that providing false statements or information may subject me to legal action.

Date of signature
Month Day Year

Type or print name and title of sole owner, partner, officer or authorized agent _____

sign here →

Sole owner, partner, officer or authorized agent _____

Please return this completed registration form to Texas Comptroller of Public Accounts
 P.O. Box 149348
 Austin, TX 78714-9348

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or number listed on this form.

Instructions for Completing the Texas Franchise Tax Historic Structure Credit Registration

General Information

To establish a historic structure credit and receive a Texas Franchise Tax Historic Structure Credit Certificate, this form must be submitted to the Comptroller's office on or after Jan. 1, 2015, along with the following documents:

- Certificate of Eligibility issued by the Texas Historical Commission and
- an audited cost report issued by a certified public accountant.

Certified Historic Structure Information

- Item 1.** Enter the name of the certified historic structure (building) as recorded by the Texas Historic Commission (THC).
- Item 2.** Structure address must be in Texas.
- Item 3.** Enter the certificate of eligibility number issued by the THC in this format XXXX-XX-XXX.
- Item 4.** Enter the placed-in-service date shown on the certificate of eligibility issued by the THC. This date must be September 1, 2013, or later.
- Item 5.** If there is more than one applicant for this credit, a separate registration form must be completed for each applicant and submitted together.
- Item 6.** Amount is obtained from the audited cost report. This amount must exceed \$5,000.
- Item 7.** The total amount of the credit claimed is 25 percent of the total eligible costs and expenses.

Applicant Information

- Item 8.** Enter the legal name of the applicant for this credit. Do not enter a doing business as (DBA) name in this space.
- Item 11a.** Check yes if you were the owner of the historic structure on the placed-in-service date indicated above. Check no if you were not the owner on the placed-in-service date listed above.
- Item 11b.** If the answer to item 11a is yes, then continue completing this form. If the answer to Item 11a is no, enter the date the historic structure was sold. If the date of sale is within the same calendar year of the placed-in-service date, you are eligible to register the credit. If the date of sale is not within the same calendar year of the placed-in-service date, the applicant is not eligible for the credit.
- Item 12.** Enter the applicant's portion of total credit from Item 7. Amount will be equal to Item 7 if only one applicant. If more than one applicant, the sum of amounts listed under Item 12 on each registration form should equal Item 7.
- Item 13.** List any current or past 11-digit Texas taxpayer number for reporting any taxes or fees to the Texas Comptroller of Public Accounts. If you do not have a Texas taxpayer number leave this field blank.
- Item 14.** Federal Employer Identification Numbers (FEIN) for reporting federal income taxes are issued by the Internal Revenue Service (IRS). If you need an FEIN, contact the IRS at 1-800-829-1040, or go to their website at www.irs.gov. An FEIN is not required to complete this form.
- Items 17-19.** File numbers are issued by the Texas Secretary of State (SOS) when a Texas entity files a certificate of formation or when an entity formed outside of Texas registers to transact business in Texas. You may contact the SOS at 512-463-5555 or at corpinfo@sos.texas.gov for more information. Entities that were legally formed outside of Texas may need to register with the SOS to legally conduct business in Texas. Entities that are not registered with the SOS should leave this field blank and complete the Texas Nexus Questionnaire (Form AP-114).
- Item 20.** Verify both the Historical Commission Certificate of Eligibility and the audited cost report are attached, and check both boxes.
- Item 21.** Sign and date the application. Mail the completed registration form and required documentation to our main office at

Texas Comptroller of Public Accounts
P.O. Box 149348
Austin, TX 78714-9348