

# Texas Sale, Assignment or Allocation of Historic Structure Credit

This form must be submitted with the applicable Texas Historic Structure Credit Certificate (Form 05-901).

Part A – Credit Owner Information	1. Legal name of the credit owner from either the Certificate of Eligibility or the Texas Historic Structure Credit Certificate (HCC). <i>(Do not enter a doing business as (DBA) name in this space.)</i>	<input style="width: 100%;" type="text"/>
	2. Mailing address <i>(Street and number, P.O. Box or rural route and box number)</i>	<input style="width: 100%;" type="text"/>
	City	State
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
	3. Enter the 11-digit taxpayer number or credit owner ID number assigned to the account. ....	<input style="width: 100%;" type="text"/>
	4. Enter the Certificate of Eligibility number from the HCC. ....	THPTC - <input style="width: 100%;" type="text"/>
	5. Texas historic credit certificate number .....	HCC <input style="width: 100%;" type="text"/>
	<i>(The certificate number is located at the top of the Texas Historic Structure Credit Certificate issued by the Comptroller's office, beginning with the characters HCC.)</i>	
	6. Credit owner phone number <i>(Area code and number)</i> .....	<input style="width: 100%;" type="text"/>
	7. Registered name of historic structure <i>(as recorded on the Certificate of Eligibility or the Texas Historic Structure Credit Certificate)</i>	<input style="width: 100%;" type="text"/>
	8. Building address <i>(Provide street and number. Address must be inside the state of Texas.)</i>	<input style="width: 100%;" type="text"/>
	City	State
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
9. Type of transaction .....	<input type="checkbox"/> Sale <input type="checkbox"/> Assignment <input type="checkbox"/> Allocation	
10. Date of transaction .....	<input style="width: 100%;" type="text"/> <div style="display: flex; justify-content: space-between; font-size: small;"> <span>Month</span> <span>Day</span> <span>Year</span> </div>	
11. Amount of the credit owned before transaction <i>(as recorded on attached HCC)</i> ....	<input style="width: 100%;" type="text"/>	
12. Amount of the credit sold, assigned or allocated .....	<input style="width: 100%;" type="text"/>	
<i>(This amount cannot exceed the amount in Item 11.)</i>		
13. Amount of credit retained by owner after this transaction .....	<input style="width: 100%;" type="text"/>	
<i>(Subtract Item 12 from Item 11. After this transaction is processed, if this amount is greater than zero, a Texas Historic Structure Credit Certificate will be issued to the credit owner for the amount entered in this field.)</i>		

## Specific Instructions for Credit Recipients

**Credit recipient information begins with Item 14 on next page.**

- Item 16.** 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](http://www.irs.gov).
- Item 17.** If the recipient of this credit has registered for reporting any Texas state taxes (franchise, insurance, fuels, hotel, etc.) to the Comptroller's office, enter the 11-digit taxpayer number assigned to the account. Leave this field blank if the credit recipient has not previously registered with the Comptroller's office.
- Item 18.** Only provide a Social Security number if the credit recipient is a sole owner or both Items 16 and 17 were left blank.
- Items 21-23.** 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](mailto: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). The Texas Department of Insurance Company Licensing and Registration office incorporates and licenses domestic authorized carriers, and admits foreign insurers, licensing them to operate in the Texas standard admitted market. This office also reviews and approves other related transactions that impact the charter and/or license of domestic insurers and the license of foreign insurers. [www.tdi.texas.gov](http://www.tdi.texas.gov).
- Item 24.** Amount will be equal to Item 12 if there is only one recipient. *If more than one recipient, page 2 must be completed for each recipient.* The sum of item 24 on each form must equal item 12.
- Item 25.** Sign and date the form. This completed form must be submitted with the applicable HCC.

### Texas Sale, Assignment or Allocation of Historic Structure Credit (cont.)

If there are multiple transfers that apply to the same HCC, copies of this completed page for each credit recipient must be submitted together.

Legal name of credit owner (Same as Item 1) _____	Credit owner ID number (Same as Item 3) _____
Part B – Credit Recipient Information	14. Legal name of recipient of this historic structure credit (Sole owner, partnership, corporation, limited liability company, association or other legal entity) (Do not enter a doing business as (DBA) name in this space.) _____
	15. Mailing address (Street and number, P.O. Box or rural route and box number) _____ City _____ State _____ ZIP code _____ County _____
	16. Federal Employer Identification Number (FEIN), if any, assigned to the recipient entered in Item 14 ..... _____
	17. Texas taxpayer number of recipient ..... _____
	18. Social Security number (SSN) if you are a sole owner ..... _____ <i>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.</i>
	19. Recipient phone number (Area code and number) ..... _____
	20. Recipient 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) <small>These entity types must submit Form AP-224, Texas Business Questionnaire, with this application.</small> <input type="checkbox"/> Professional Corporation (CU) <input type="checkbox"/> Limited Partnership (PF) <input type="checkbox"/> Bank <input type="checkbox"/> Joint Venture (PW, PV) <small>Submit Form AP-231, Texas Trust Questionnaire, with this application.</small> <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) _____ <input type="checkbox"/> Texas Insurance Corporation (CR) <input type="checkbox"/> Foreign Insurance Corporation (CS) <input type="checkbox"/> NAIC # _____
	21. If your business is a registered Texas entity, enter the file number and date. _____
	22. 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 _____
	23. 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 _____
24. Amount of credit received ..... _____	
Part C – Signatures	25. I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief. _____ Date of signature _____ Type or print name of credit owner _____ _____ <b>sign here</b> Sole owner, partner, officer or authorized agent
	Type or print name of credit recipient _____ _____ <b>sign here</b> Sole owner, partner, officer or authorized agent
Mail this completed form and applicable certificate to Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348  Information about historic structure credit is available at <a href="http://www.comptroller.texas.gov/taxes/historic-structures/">www.comptroller.texas.gov/taxes/historic-structures/</a> or by calling 800-252-1381.	
<i>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 numbers listed on this form.</i>	
<b>For Comptroller Use Only</b>	
Postmark date ..... _____ Month _____ Day _____ Year _____	