STATE OF DELAWARE
FORM 1811CC 0701

2013
CERTIFICATION OF UNUSED DELAWARE HISTORIC PRESERVATION TAX CREDITS

STATE OF DELAWARE
DIVISION OF REVENUE
820 North French St.
P.O. Box 8763
Wilm., DE 19899-8763

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 Stage II Approval: MM DD YY Certificate of Completion Issued: MM DD YY

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

1. Enter Federal Employer Identification Number or Social Security Number:

2. Name of Credit Purchaser/Transferee/Assignee

3. Address

City State Zip

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.

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 - 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 $ _____
2. Delaware Historic Preservation Tax Credits previously claimed against Title 30 income taxes $ _____
3. Delaware Historic Preservation Tax Credits previously claimed against Title 5 bank franchise taxes $ _____
4. Subtotal. Add Line 2 and Line 3 $ _____
5. **Certified Unused Delaware Historic Preservation Credits** (Subtract Line 4 from Line 1) $ _____

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

GENERAL INSTRUCTIONS FOR COMPLETION OF FORM 1811CC 0701

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 1811CC and send to the Delaware Division of Revenue for credit certification. The certified copy of Form 1811CC 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 Steve Seidel, Delaware Division of Revenue, 820 N. French Street, Wilmington, DE 19801,302-577-8455, stephen.seidel@state.de.us.

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 1811CC MUST BE SIGNED BY THE CURRENT QUALIFIED PROPERTY OWNER OR AN APPROVED REPRESENTATIVE OF THE CURRENT QUALIFIED PROPERTY OWNER. BY SIGNING FORM 1811CC, 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 1811CC.

PART C - CERTIFICATION OF THE DELAWARE HISTORIC PRESERVATION TAX CREDIT

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.