

Allocation of Texas Housing Development Credit

This form must be submitted with the applicable Texas Housing Development Credit Certificate (Form 05-916).

Part A – Credit Owner Information

1. Legal name of the credit owner from the Texas Housing Development Credit Certificate (HDCC) issued by the Comptroller's office.
 [Do not enter a doing business as (DBA) name.]

2. Mailing address (street name and street number, P.O. box or rural route and box number)

 City _____ State _____ ZIP code _____ County _____

3. Enter the 11-digit Texas taxpayer number..... _____

4. Enter the Application ID from the Texas Department of Housing and Community Affairs (TDHCA) Allocation Certificate _____
 Select One:
 S Corporation Partnership Limited Liability Company Other Pass-Through Entity

5. HDCC number **HDCC** _____
 (The certificate number from the Texas HDCC issued by the Comptroller's office.)

6. Credit owner phone number (area code and number)..... _____

7. Registered name of housing development (from the Texas HDCC)

8. Housing Development address (provide street name and street number)

 City _____ State **TX** ZIP code _____ County _____

9. Check if allocating by installment and indicate year(s): Single year 20 _____ Multiple years 20 _____ to 20 _____

10. Check if allocating by amount and state how much: \$ _____

11. Total amount allocated _____

12. Date of allocation _____
 Month Day Year

13. Amount of the credit owned before allocation (as recorded on attached HDCC) _____
 Month Day Year

14. Date that credit recipient obtained an ownership interest in credit owner..... _____
 Month Day Year

15. Amount of credit retained by owner after this allocation _____
 (Subtract Item 11 from Item 13. If this amount is greater than zero, a Texas HDCC will be issued to the credit owner for the amount entered in this field.)

Specific Instructions for Credit Recipients

Credit recipient information begins with Item 16 on the next page.

- Item 18.** Enter the Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). If you need an FEIN, contact the IRS at 800-829-1040 or go to their website at www.irs.gov.
- Item 19.** Enter the 11-digit Texas taxpayer number assigned to your entity by the Texas Comptroller's office. If you do not have an assigned number, enter your FEIN.
- Item 22.** Enter the file number issued by the Texas Secretary of State (SOS) when a Texas entity filed a certificate of formation or when an entity registered 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 are not registered with the SOS should leave this field blank and complete the Texas Nexus Questionnaire (Form AP-114).
- Item 23.** If more than one recipient, a separate page 2 of form 05-186 must be completed for each recipient. The sum of item 23 on each form must equal item 11.
- Item 24.** Sign and date the form. This completed form must be submitted with the applicable Texas HDCC.

Allocation of Texas Housing Development Credit (cont.)

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

Legal name of credit owner allocating credit (same as Item 1)	Enter the 11-digit Texas taxpayer number (same as Item 3)

Part B – Credit Recipient Information

16. Legal name of shareholder, partner or member receiving the allocation of the housing development credit. [Do not enter a doing business as (DBA) name.]

17. Mailing address (street name and street number, P.O. Box or rural route and box number)

City _____ State _____ ZIP code _____ County _____

18. Federal Employer Identification Number (FEIN), if any, assigned to the recipient entered in Item 16

19. Enter the 11-digit Texas taxpayer number of recipient

20. Recipient phone number (area code and number)

21. Recipient entity type (required for entities not formed with the Texas Secretary of State)

<input type="checkbox"/> Profit Corporation (CF)	<input type="checkbox"/> Business Association (AC, AB)	<input type="checkbox"/> General Partnership (PB, PI)	<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"/> Texas Insurance Corporation (CR)	<input type="checkbox"/> Other (explain) _____
<input type="checkbox"/> Foreign Insurance Corporation (CS)	<input type="checkbox"/> NAIC # _____		

22. For a foreign entity, enter the state or country of formation and home state file number. If registered in Texas, enter the 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. Amount of credit received

Part C – Signatures

24. I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

Type or print name of credit owner or credit owner's delegate for certification.	Credit owner or credit owner's delegate	Date
<input type="checkbox"/> Check box if delegated	sign here ▶	
_____	_____	_____
Type or print name of credit recipient	Credit recipient	Date
_____	sign here ▶	
_____	_____	_____

Mail this completed form(s) and applicable certificate(s) to:

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

Information about the Texas Housing Development Tax Credit is available at www.comptroller.texas.gov/taxes/franchise/housing-dev-credit.php.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Find contact information at www.comptroller.texas.gov/about/contact.

For Comptroller Use Only

Month Day Year

Postmark date