

Texas Housing Development Credit Supplement for Credit Claimed on the Insurance Premium Tax Report

Texas taxpayer number

Report year

Legal name of taxpayer

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--

--

Complete Items 1-5 for each certificate claimed. Attach additional pages if necessary.

1. Texas Housing Development Credit Certificate number
(issued by the Texas Comptroller of Public Accounts)

2. Texas Department of Housing and Community Affairs Application ID
(Issued by TDHCA)

HDCC																			
-------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--

3. Is this credit from a carryforward? *(If yes, installment year cannot equal the year when the report is due.)* Yes No

--	--	--	--	--

3a. Installment Year

3b. Amount of carryforward claimed
(Dollars and cents)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. Is this credit from a carryback? *(If yes, installment year cannot equal the year when the report is due.)* Yes No

--	--	--	--	--

4a. Installment Year

4b. Amount of carryback claimed
(Dollars and cents)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. Amount of current year installment claimed
(Dollars and cents)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5a. Installment Year *(Must be the same as the year when this report is due.)*

--	--	--	--	--

If the carryforward or carryback was generated from multiple installments, enter the amount and installment year for each installment separately.

1. Texas Housing Development Credit Certificate number
(issued by the Texas Comptroller of Public Accounts)

2. Texas Department of Housing and Community Affairs Application ID
(Issued by TDHCA)

HDCC																			
-------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--

3. Is this credit from a carryforward? *(If yes, installment year cannot equal the year when the report is due.)* Yes No

--	--	--	--	--

3a. Installment Year

3b. Amount of carryforward claimed
(Dollars and cents)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. Is this credit from a carryback? *(If yes, installment year cannot equal the year when the report is due.)* Yes No

--	--	--	--	--

4a. Installment Year

4b. Amount of carryback claimed
(Dollars and cents)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. Amount of current year installment claimed
(Dollars and cents)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5a. Installment Year *(Must be the same as the year when this report is due.)*

--	--	--	--	--

If the carryforward or carryback was generated from multiple installments, enter the amount and installment year for each installment separately.

6a. Total housing development credit claimed as carryforward [Enter total(s) of Item 3b for each HDCC listed] *(Dollars and cents)*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6b. Total housing development credit claimed as carryback [Enter total(s) of Item 4b for each HDCC listed] *(Dollars and cents)*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6c. Total housing development credit claimed for current year installment [Enter total(s) of Item 5 for each HDCC listed] *(Dollars and cents)*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Enter the sum of the amounts from Items 6a, 6b and 6c of all attached pages in Item 27 of the Insurance Premium Tax Report Form 25-100.

Note: For each housing development credit claimed, all applicable Housing Development Credit Certificates must be filed with this supplement to claim credit.

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

Housing Development Credit Claim Form Instructions for Credit Claimed on the Insurance Premium Tax Report

Filing requirements:

An entity that has established a housing development credit or has received a credit through an allocation must file this form to claim the credit. In addition to submitting this form, all applicable Housing Development Credit Certificates (Form 05-916) must be submitted. This form and information should not be submitted if a housing development credit is not being claimed on the current report.

Items 1 through 5 must be completed for each housing development credit certificate for which a credit is claimed. Attach additional pages if necessary.

Taxpayer Number

Enter the ID number of the entity that owns the housing development credit. The ID number is an 11-digit number issued by the Comptroller's office upon establishment or allocation of the credit. The ID number can be the same as the owner's Texas taxpayer number.

Report Year

Enter the the filing period year (e.g., for a Jan. 1, 2025 through Dec. 31, 2025 report, enter "2025").

Item 1. Texas Housing Development Credit Certificate Number

Enter the Housing Development Credit Certificate number issued by the Comptroller's office. The 10-digit number is found in the top-right corner of the Housing Development Credit Certificate (Form 05-916) issued by the Comptroller.

Item 2. TDHCA Application ID

Enter the 5-digit number issued by the Texas Department of Housing and Community Affairs.

Item 3. Is this Credit a Carryforward

Check Yes if all or part of the credit being claimed this year is being carried forward from a previous report year. Check No if all credit being claimed this year is from the current year's installment. If Item 3 is checked No, skip to Item 4. Note: There is no carryforward available for the filing period year 2025.

Item 3a. Installment Year

If Item 3 is checked Yes, enter the installment year for which the credit is being carried forward from.

Item 3b. Amount

Enter the amount of carryforward credit being claimed.

Note: If the carryforward was generated from multiple installments, enter the amount from each report year for each installment separately.

Item 4. Is this credit from a carryback

Check Yes if all or part of the credit being claimed this year is being carried back from a previously established credit. Check No if all credit being claimed this year is from the current year's installment. If Item 4 is checked No, skip to Item 5.

Item 4a. Installment Year

If Item 4 is checked Yes, enter the installment year for which the credit is being carried back from.

Item 4b. Amount

Enter the amount of carryback credit being claimed.

Note: If the carryback was generated from multiple installments, enter the amount from each report year for each installment separately.

Item 5. Amount of credit for current year installment

Enter the total amount of credit from the current year's installment and the installment year, which must be the same as the year in which this report is **due**.

Item 6a. Total housing development credit claimed as carryforward

Enter the total(s) of Item 3b for each credit listed. Multiple pages may be attached to capture all credits. Enter the total from each page on Item 6a.

Item 6b. Total housing development credit claimed as carryback

Enter the total of Item 4b for each credit listed. Multiple pages may be attached to capture all credits. Enter the total from each page on Item 6b.

Item 6c. Total housing development credit claimed for current installment year

Enter the total of Item 5 for each credit listed. Multiple pages may be attached to capture all credits. Enter the total from each page on Item 6c.

Enter the sum of the amounts from Items 6a, 6b and 6c of all attached pages in Item 27 of the Insurance Premium Tax Report (Form 25-100.)