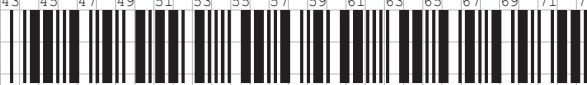


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**MARYLAND
FORM
502S**

**HERITAGE STRUCTURE
REHABILITATION TAX
CREDIT**



2024

Print using blue or black ink only.

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Name of taxpayer(s)

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Taxpayer Identification Number

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Check here if this credit is derived from an entity other than that shown above.

Enter the entity's Federal Employer Identification Number

- **YOUR MARYLAND RESTORATION AND QUALIFIED COSTS MUST BE CERTIFIED BY THE MARYLAND HISTORICAL TRUST (MHT).** Attach a copy of your approved Certification Application (Part 3) and Form 502S to your tax return.
- **REMINDER:** Do not send photographs to the Revenue Administration Division. All photographs are to be sent to the MHT at: 100 Community Place, 3rd Floor, Crownsville, Maryland 21032-2023.
For more information or to obtain applications, contact the MHT at or mht.maryland.gov

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Check here if a credit is being claimed for more than one property. See Special Instructions for Multiple Properties.

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1. Enter MHT Project Number 1.

Location of Property

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Street Address

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City or Town

State

ZIP Code+4

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2. Certified rehabilitation expenditures 2.
3. Credit for certified rehabilitation expenditures (Multiply line 2 by 20% (.20) and enter on line 3.) . . . 3.
4. Additional credit for certified rehabilitation of a high performance building. (If applicable, multiply line 2 by 5% (.05) and enter on line 4. Otherwise, enter 0.) 4.
5. Total credit amount (Add lines 3 and 4. For commercial rehabilitations, enter the lesser of the total or \$3,000,000. For all other rehabilitations, enter the lesser of the total or \$50,000.) 5.
6. Total credit amount less recaptures (Enter line 5 less any recaptures if applicable. If less than 0, enter negative amount. See Instructions.) ▶ 6.

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If you are filing Form 502 or Form 505, enter the amount from line 6 on line 2, Part CC of Form 502CR.
If you are filing Form 504, add the amount from line 6 on line 30 of Form 504.
Corporations and PTEs will claim this credit on line 1, Part DDD of Form 500CR.
If negative, enter the negative amount on the appropriate form.