

**United States Department of the Interior**

**National Park Service**

## Historic Preservation Certification Application

Use this application to apply for certifications required for Federal historic preservation tax incentives. For complete program information and regulations see <http://www.nps.gov/history/hps/tps/tax/index.htm>. Department of the Interior regulations (36 CFR Part 67) take precedence in the event of any inconsistency with this application. Approval of a project by Federal, State, and local agencies and organizations does not ensure certification by the Secretary for Federal tax purposes. Approval of applications for Federal historic preservation tax incentives is conveyed *only in writing* by authorized officials of the National Park Service (NPS).

*Applicants are strongly encouraged to submit applications describing proposed work and to receive approval from the NPS prior to the start of work. Owners who undertake rehabilitation projects without prior approval from the National Park Service do so at their own risk. In the event of any discrepancy between the application form and supplementary materials submitted with it (such as architectural plans, drawings, and specifications), the application form takes precedence. Photographs and other materials sent with the application become the property of NPS and may be reproduced by it without permission.*

Department of the Treasury, Internal Revenue Service regulations govern all financial and other tax matters relating to the rehabilitation tax credits (Treasury Regulation Section 1.48-12) and the tax deduction for easement donations (Treasury Regulation Section 1.170A-14). Approval of historic preservation certification applications by NPS does *not* mean that applications meet these IRS requirements.

### **Federal Tax Incentives for Historic Preservation**

- 20% income tax credit for the “certified rehabilitation” of a “certified historic structure.”

A “certified historic structure” is a building that is listed individually in the National Register of Historic Places; or located in a “registered historic district” and certified by the Secretary of the Interior as contributing to the historic significance of the district.

A “registered historic district” is a district listed in the National Register or a state or local district certified by the Secretary of the Interior.

A “certified rehabilitation” is a rehabilitation of a certified historic structure that the Secretary of the Interior has certified to the Secretary of the Treasury as being consistent with the historic character of the structure and, where applicable, with the district in which the structure is located.

- 10% income tax credit for rehabilitation of non-historic, non-residential buildings built before 1936.
- Income and estate tax deductions for easement donations on a “certified historic structure.”

Only depreciable properties can qualify for the tax credits. For the tax deductions for easement donations, the property need not be depreciable.

## **Before Applying**

Consult an accountant, tax attorney, or other tax advisor or the Internal Revenue Service to determine whether these incentives apply to your own tax and financial situation. This is very important!

Visit the program website. It includes NPS and IRS program regulations, frequently asked questions, Standards and Guidelines, sample applications, and much more.

Make sure the project meets the “substantial rehabilitation” test and other IRS requirements. For more information, visit the program website.

## **Application Process**

### ***When to Apply***

Apply at any time during the year.

Whenever possible, apply *before* starting rehabilitation work—this is very important!

The application parts may be sent separately or together, but if they are sent separately, Part 1 *must* precede Part 2.

### ***How to Apply***

Send *two* copies of the application and accompanying materials to the State Historic Preservation Office (SHPO).

### ***Review Process***

The SHPO reviews the application and forwards it to NPS with a recommendation. State recommendations are generally followed, but by law all certification decisions are made by NPS on behalf of the Secretary of the Interior. The NPS decision may differ from the recommendation of the SHPO. NPS notifies the applicant of the decision, and provides a copy of all decisions to the IRS and the SHPO.

### ***Review Times***

The review time for a complete application is generally 30 days at the SHPO and 30 days at the NPS.

If the application is incomplete, either the SHPO or the NPS will request the missing information. Review of the application will be placed on hold until the information is received.

## **To Qualify**

***For the 20% credit, use:***

Part 1 – Evaluation of Significance to request designation as a “certified historic structure” (not needed if the building is listed individually in the National Register of Historic Places).

Part 2 – Description of Rehabilitation to describe the proposed rehabilitation of the historic building.

Part 3 – Request for Certification of Completed Work to request designation of a finished rehabilitation as a “certified rehabilitation.”

***For the 10% credit:***

This application is not needed if the building is neither listed in the National Register of Historic Places nor located in a registered historic district.

If the building is located in a registered historic district, use Part 1 to request certification that the building does *not* contribute to the significance of the district.

If the building is listed in the National Register of Historic Places, then it is not eligible for the 10% credit.

***For the tax deductions for easement donations, use:***

Part 1 to request designation as a “certified historic structure” if the building is located in a historic district.

Part 1 to request designation as a “certified historic structure” if the property is listed in the National Register but has more than one building.

If the property has a single building that is individually listed in the National Register of Historic Places, Part 1 is not needed.

## **Part 1—Evaluation of Significance**

Use Part 1 to request certification that a building:

- contributes to the significance of a registered historic district and is thus a “certified historic structure” for rehabilitation purposes or for easement donation purposes.
- does *not* contribute to the significance of a historic district, for purposes of the 10% rehabilitation credit for non-historic buildings

Use Part 1 to request a preliminary determination:

- of whether an individual building not yet listed in the National Register of Historic Places might meet the National Register Criteria for Evaluation;

- of whether a building in a potential historic district contributes to the significance of the district;
- of whether a building outside the period or area of significance of a registered historic district contributes to the significance of the district.

Part 1 is *not needed* if the property is a *single* building listed in the National Register of Historic Places. However, if a National Register-listed property contains more than one building, a Part 1 describing all the buildings must be submitted.

**Note:** IRS regulations require an owner to request “certified historic structure” designation for a building *before* the rehabilitation project is finished. If the building is listed in the National Register of Historic Places, it already meets this requirement. Otherwise, the owner must submit Part 1 before the rehabilitation is finished (for a building in a district), or request the SHPO to nominate the building to the National Register individually through the State nominating process. Filing a Part 1 application requesting a Preliminary Determination of Individual Listing does *not* fulfill this IRS requirement.

## **Evaluating Part 1**

All Part 1 decisions are made on the appearance and condition of the property prior to rehabilitation.

For buildings in historic districts, the information furnished with Part 1 applications must be sufficient: (1) to document how the building relates to the district, and (2) to evaluate the historic character of the building. Applicants should consult the National Register historic district nomination (on file at the SHPO or at the local historical commission). Such requests will be reviewed for conformance with the Secretary's Standards for Evaluating Significance within Registered Historic Districts.

Applications for preliminary determinations of individual listing will be evaluated using the National Register Criteria found in 36 CFR Part 60. For buildings that are in potential historic districts or that are outside the period or area of significance of a registered historic district, applications will be reviewed for conformance with the Standards for Evaluating Significance within Registered Historic Districts.

## **The Secretary's Standards for Evaluating Significance within Registered Historic Districts.**

1. A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.
2. A building not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling and association have been so altered or have so deteriorated that the overall integrity of the property has been irretrievably lost.
3. Ordinarily buildings that have been built within the past 50 years shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

## Completing Part 1 Form

**First page of form.** Supply all information requested on the first page of the form. Applicants may submit photocopied or computer generated versions of the form. However, page 1 of the form must be identical to the official form and must bear the owner's original signature.

**Description of Physical Appearance.** Describe the major features of the building on *both the exterior and the interior*. Describe the building in its present condition (before rehabilitation), not as it was when first built nor as it will be after rehabilitation. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe changes made to the building since its construction—for example, additions, porch enclosures, new storefronts, relocation of doors and windows—and interior alterations. Describe other buildings on the property such as carriage houses, barns, and sheds. (See "Special Considerations: Multiple Buildings".) Discuss how the building relates to others in the district or neighborhood in terms of siting, scale, material, construction, and date.

Provide the construction date and date(s) of alterations. Give the source of the date. Check the appropriate box if the building has been moved.

**EXAMPLE - Building within a registered historic district:** This three-story, flat-roofed, unpainted brick building, rectangular in shape, was constructed in 1850. It features regularly spaced arched windows on the second and third floors (6 openings on the east elevation have been filled in over the years, exact date unknown), 2-over-2 double-hung sash, and a prominent bracket cornice. The first floor of the facade has been altered: the existing storefront dates from ca. 1950. On the interior, the first floor is divided into two principal spaces—a large commercial space in front and a smaller office behind. The front room was modernized in the 1950's and contains no surviving historic fabric except for a simple wooden staircase running along the party wall. A pressed metal ceiling is the most prominent feature in the rear office; baseboards, paneled doors, and window and door surrounds also survive in this room. The upper floors have two rooms each, identical in configuration to the first floor; these rooms retain their original appearance, although they contain no architectural detailing of any kind (see photographs).

**Statement of significance.** Summarize how the building contributes to the significance of the district. This summary should relate to the significance of the district (including the district's period of significance) as identified in the National Register nomination or district documentation. This statement of significance should also relate to the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts. Is it similar to other buildings in the district in scale, building materials, style, and period of construction? Note important figures from the past associated with the building, any former uses, and the name of the architect or builder, if known.

**EXAMPLE - Building within a registered historic district:** The district is an intact grouping of architecturally significant commercial and industrial buildings constructed between 1850 and 1915 that display a variety of styles and types of architectural ornamentation popular during this era. The district is also significant as an early manufacturing and distribution center, which led to the city's growth as one of the largest cities in the state. Industrial growth in the late 19th and early 20th centuries required the construction of larger buildings and several still exist within the boundaries of the district (see photographs). This modest three-story building is typical in appearance and history of the majority of the buildings in the district. It was originally built for manufacturing buttons, but was converted into a store with offices above during the 1880's when wholesaling grew as an important new activity in the district. The building is similar to its neighbors in size, scale, materials, and style.

## Send with the Part 1 Form

**Photographs and photo key.** Send photographs of the property *before* rehabilitation. Include the building's site and environment, all of its sides, all major interior spaces and features, and representative spaces and features. Photographs must be numbered, dated, and labeled with the property name, the view and a brief description of what is shown. Photographs must be keyed to a site or floor plan.

**Map.** Send a map of the historic district, with the building location highlighted. If the application describes a property with more than one building, the map must show each structure.

## Special Considerations – Part 1

Certain situations may require applicants to do additional research or provide additional information. More information is available on the website on each of these, and applicants should consult this additional guidance on these topics.

*Certifications of non-significance.* A certification of non-significance is a determination that a building does not contribute to the significance of a district. This certification is needed when a building is located in a historic district and the owner wishes to claim the 10% tax credit for rehabilitation of non-historic buildings. The application must demonstrate that the building lacks or has lost the characteristics that contributing buildings in the district possess. The application must show how the building compares to others in the neighborhood and the district. The documentation must address changes since the building's construction. Good photographs are essential; historic photographs should also be provided if possible. When certification of non-significance is requested for deteriorated or damaged buildings, it may be necessary to submit a structural engineer's report and additional information to document the deterioration or structural damage.

*Moved buildings.* Moving a building into or within a historic district can jeopardize its ability to contribute to the significance of the district. For a building that has been moved or will be moved, the Part 1 must document: 1) the effect of the move on the building's appearance (any proposed demolition, proposed changes in foundations, etc.); 2) the setting and environment of the proposed site; 3) the effect of the move on the historic and visual character of the district; 4) the method for moving the building. The application must also include photographs of the previous and proposed environments, including sites, adjacent buildings, and streetscapes. For buildings individually listed in the National Register, the procedures in 36 CFR Part 60 must be followed before the move, or the buildings will be removed from the National Register, will not be considered certified historic structures, and will have to be renominated for listing.

*Properties less than 50 years old.* Properties less than 50 years old are generally considered not to contribute to the significance of a district and are excluded from individual listing in the National Register. Standard 3 of the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts requires that to be certified as contributing to the district, such properties must have exceptional historic or architectural merit or the district must encompass significant qualities and characteristics that are less than 50 years old. Documentation for these properties must explain how the property meets the requirements. (For information on the individual listing of properties less than 50 years old, refer to *National Register Bulletin No.22, How to Evaluate and Nominate Potential National Register Properties That Have Achieved Significance within the Last 50 Years.*)

*Multiple buildings.* Some historic properties have more than one building. In these cases, Part 1 must describe all the buildings on the property, even those that will not undergo rehabilitation. This requirement applies to properties listed individually in the National Register and to properties in historic districts. The Part 1 must describe each building and its significance, and state whether it is a candidate for certification of significance or non-significance. The application must contain photographs of each building and a sketch map or site plan of the entire property. The application must contain photographs of each building and a sketch map or site plan of the entire property. If the buildings were functionally related historically, the decisions regarding the certification of the rehabilitation will be based on the rehabilitation of the entire property, and not on each individual component.

*Preliminary Determinations.* Applications for preliminary determinations must contain substantially the same level of documentation as National Register nominations, as specified in 36 CFR Part 60 and NPS instructions for completing National Register nominations. An application for a preliminary determination for individual listing must show how the building meets the National Register Criteria for Evaluation. An application for a building in a potential historic district must describe the district and document how the district meets the criteria and how the building contributes to the significance of that district. An application for a preliminary determination for a building in a registered historic district that is outside the period or area of significance of the district must justify the expanded significance of the district and how the building contributes to the significance of the district. Preliminary determinations are not binding upon the NPS, and become final only when the building or district is listed in the National Register, or for buildings outside the period or area of significance of a registered historic district, when the district documentation is formally amended.

## **Part 2—Description of Rehabilitation**

Part 2 describes rehabilitation work to be undertaken on the building, and must be completed by all owners seeking the Federal income tax credit for the rehabilitation of historic buildings. *Applicants are strongly encouraged to submit applications describing proposed work and to receive approval from the NPS prior to the start of work. Owners who undertake rehabilitation projects without prior approval from the National Park Service do so at their own risk.*

### **Evaluating Part 2**

Proposed work will be evaluated using the Secretary of the Interior's Standards for Rehabilitation. Conformance to the Standards will be made on the basis of the application documentation and other available information by evaluating the property as it existed prior to the commencement of the rehabilitation project, regardless of when the property becomes or became a certified historic structure.

Owners will be notified in writing whether the proposed project is consistent with the Standards for Rehabilitation. Proposed work that does not appear to be consistent with the Standards will be identified, and advice will be given to assist applicants in bringing the project into conformance with the Standards.

The Standards apply with equal force to both interior and exterior work, and the NPS reviews the *entire* rehabilitation project (including any attached, adjacent or related new construction). Certification is based on whether the overall project meets the Standards.

The Secretary's Standards for Rehabilitation take precedence over other regulations and codes in determining whether the rehabilitation project is consistent with the historic character of the property and, where applicable, the district in which it is located.

### **The Secretary Of the Interior's Standards for Rehabilitation**

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

### **Completing the Part 2 Form**

**First page of form.** Supply all information requested on the first page of the form. Applicants may submit photocopied or computer generated versions of the form. However, page 1 of the form must be identical to the official form and must bear the owner's original signature.



**Detailed Description of Rehabilitation Work.** Describe *all* work that will be undertaken on the property, not simply work for which the tax credit will be sought. Describe each feature and the work that will be done on it. Begin with site work, followed by the exterior (including new construction), and then the interior. Give the photograph or drawing numbers that show the feature, and the marked photographs or drawing numbers showing the proposed work, or the specification page numbers describing the work.

Examples

<b>Number 1</b>	<b>Architectural feature</b> <u>Façade brick</u>	<b>Approximate date of feature</b> <u>ca. 1880</u>
<b>Describe existing feature and its condition</b>		
Hard pressed red brick with butter joints in good condition. Mortar mostly sound, but deteriorated and missing around downspout at east end of facade. Some graffiti at first floor		
Photo numbers <u>3, 6</u> Drawing numbers _____		
<b>Describe work and impact on existing feature</b>		
Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing (see spec. pp. 33-35); chemically clean graffiti from first floor piers (see spec. pp. 30-31).		
<b>Number 2</b>	<b>Architectural feature</b> <u>Main staircase</u>	<b>Approximate date of feature</b> <u>ca. 1880</u>
<b>Describe existing feature and its condition</b>		
Original stair exists between 1st and 3rd floors. Some balusters missing and treads worn. Later stair from 3rd to 8th floors.		
Photo numbers <u>9, 10</u> Drawing numbers <u>A-12</u>		
<b>Describe work and impact on existing feature</b>		
Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as needed. Sand and paint stairs. Retain later stair as is.		

**Send with the Part 2 Form**

**Photographs and photo key.** Send photographs showing the interior and the exterior *before* rehabilitation. Include the building's site and environment, all of its sides, all major spaces and features, and representative secondary spaces and features. Photographs should be numbered, dated, and labeled with the property name, the view and a brief description of what is shown. It may be helpful to mark directly on the photographs the areas of proposed or completed work.

Also include a drawing showing the number of each photograph and an arrow pointing in the direction in which the photograph was taken.

**Architectural drawings or sketches** showing the existing conditions and the proposed rehabilitation work and any new additions or new construction. Include floor plans and, where necessary, sections and elevations. Drawings do not need to be full size, but they must be of sufficient size that all dimensions and notes are clearly legible. For small projects, sketches may suffice. Drawings should be numbered and keyed to the application narrative.

## Special Rehabilitation Concerns

Several treatments are likely to cause special concerns. The *Guidelines for Rehabilitating Historic Buildings* accompanying the Secretary of the Interior's Standards for Rehabilitation provide further guidance on these and other treatments. Owners should take care to address these concerns when undertaking work in any of these areas.

*Storefront alterations.* Justify changes to storefronts and provide photographs of the areas to be altered. Document the date of construction of the original storefront and its existing physical condition. If a historical treatment is planned, on what evidence the proposed new storefront designs are based. *Owners are strongly discouraged from introducing a storefront or new design element on the ground floor that alters the character of the structure and its relationship with the street or that causes destruction of significant historic material.*

*New heating, ventilating, and air-conditioning (HVAC) systems.* Indicate what effect the new equipment and ductwork will have on the historic building. New systems should not run across windows or introduce an "unfinished" character to finished interior spaces. *Installation of systems that cause damage to the historic building material or visual loss of character may result in denial of certification.*

*New windows.* Indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs and window surveys must be provided as evidence of severe deterioration; provide data on the cost of repairing existing windows versus installing replacements. *Owners are strongly encouraged to retain and repair historic windows. The use of tinted glass often causes a change in character and may result in denial of certification.* Where replacement of existing windows appears justified by supporting documentation and where the windows are an integral to the building's design and character, replacement sash should match the original in material, size, pane configuration, color, trim details, and planar and reflective qualities. Scaled drawings comparing the existing windows with the replacement windows should be provided.

*Interior partitions, trim, and finishes.* Document existing condition of the interior. Show walls to be removed or altered. Note whether trim and wall and ceiling finishes will be affected. *Owners are strongly discouraged from changing floor plans unnecessarily and from exposing masonry surfaces unless this condition is supported by historical evidence.*

*Exterior masonry cleaning.* *Owners are strongly encouraged to clean masonry only when necessary to halt deterioration or to remove graffiti and stains.* Indicate the condition of each material to be cleaned. Specify what the cleaning is intended to accomplish (soot removal, paint removal, etc.) and what process is to be used. When chemical systems are to be employed, specify the product to be used, and provide specifications for the product application. For instance, cleaning involving chemical processes should give products to be used, the strengths (percentage), water pressure in pounds per square inch (psi),

amount of water measured in gallons per minute (gpm), and the nozzle tip (measured in degrees). Provide material to show that method selected is the gentlest means possible. Summarize results of test patches, and include close-up color photographs of masonry surfaces before and after cleaning as evidence.

*Exterior masonry repair.* Indicate deteriorated areas and provide evidence that repointing mortar will match the historic in composition (i.e., ratio of lime, cement, sand and any additives), color, texture, and tooling. *Owners are encouraged to repoint only those portions of the masonry that require repair.*

*New additions and new construction.* New additions may substantially alter the appearance and form of historic structures, and may cause denial of certification. Similarly, new construction, including site work, may affect the relationship of a structure to its site, change the historic landscape, or otherwise damage the historic character of the property. *Owners are strongly encouraged to obtain NPS approval before undertaking projects involving new additions or new construction.*

### **Part 3—Request for Certification of Completed Work**

Use the Part 3 form to request approval of completed rehabilitation work. The completed project may be inspected by an authorized representative of the Secretary of the Interior to determine if the work meets the “Standards for Rehabilitation.”

#### **Completing Part 3**

**First page of form.** Supply all information requested on the first page of the form. Applicants may submit photocopied or computer generated versions of the form. However, page 1 of the form must be identical to the official form and must bear the owner's original signature.

*All owners* must be listed on page 2 of the form, together with their addresses and social security or taxpayer ID numbers.

#### **Send with the Part 3 Form**

Photographs taken after the rehabilitation work showing the same views as in the Part 2.

#### **Amendments**

Use an Amendment Sheet to amend any part of the application submitted previously (Part 1, 2, or 3), or to request an advisory determination as to whether a completed phase of a phased rehabilitation project meets the Secretary of the Interior's Standards for Rehabilitation.

#### **Completing the Amendment Form**

**First page of form.** Supply all information requested on the front of the Amendment form. Applicants may submit photocopied or computer generated versions of the form. However, page 1 of the form must be identical to the official form and must bear the owner's original signature on one of the two copies submitted.

To amend a previously submitted application: Describe any changes in the application form.

To request a determination on a completed phase: describe the work completed in the phase, and give the phase completed date, the estimated costs of the work undertaken on the historic structure in the phase, and estimated costs of other work not undertaken on the historic building (such as new construction or parking lots).

Note: IRS rules require phasing plans to be set forth before a project begins. See the IRS regulations for information on meeting this requirement.

## Review Fees

Part 1: There is no fee for Part 1 review.

Part 2: For projects over \$20,000, the fee is \$250.

Part 3: For projects over \$20,000, the fee is as follows (minus the fee paid at the Part 2 stage):

Fee	Cost of rehabilitation
\$500	\$20,000 to \$99,999
\$800	\$100,000 to \$499,999
\$1,500	\$500,000 to \$999,999
\$2,500	\$1,000,000 or more

Review of Part 2 and Part 3 applications does not start until the fee payment has been received. Do not send payment until requested to do so by NPS.

## To Help Assure Project Approval

Apply as soon as possible—and wait until the project is approved in writing by the NPS before beginning work.

Photograph the building inside and out—before and after rehabilitation.

Submit application amendment describing any changes in the project to ensure that revised work meets the Standards.

## For More Information

See <http://www.nps.gov/history/hps/tps/tax/index.htm> for more information on the tax credits for rehabilitation and the tax deduction for easement donations, including:

- Program regulations (National Park Service/Department of the Interior regulations 36 CFR Part 67; Internal Revenue Service/ Department of the Treasury regulations 26 CFR Parts 1 and 602).
- The Secretary of the Interior's *Standards for Rehabilitation* and accompanying *Guidelines*.

- Advice and technical information on a variety of rehabilitation issues.
- *The IRS Connection*, including IRS requirements and Frequently Asked Questions about the financial side of the tax incentives.
- An on-line database for application status checks.

For printed copies of many of these materials, contact the SHPO or the NPS.

Contact your SHPO for information regarding state incentives for historic preservation.

## Contact Us

National Park Service

[http://www.nps.gov/history/hps/hps\\_contact.htm](http://www.nps.gov/history/hps/hps_contact.htm)  
202-513-7272

State Historic Preservation Offices

<http://www.ncshpo.org/stateinfolist/fulllist.htm>

## Privacy Act and Paperwork Reduction Act Notice

The information requested in this application is being collected through the State Historic Preservation Offices to enable the Secretary of the Interior to evaluate the historic significance of structures located in historic districts, and to evaluate the rehabilitation of such structures. The primary use of this information by the Secretary of the Interior will be to certify to the Secretary of the Treasury that the applicant is eligible for Federal tax incentives, or that the applicant is not eligible for such incentives. Response to this request is required to obtain a benefit. This application is used by the Internal Revenue Service to confirm that applicants for the tax incentives have obtained the certifications concerning historic structures and rehabilitations that are required by law. The application must be attached to income tax returns. Collection of owners' Social Security Numbers or Taxpayers Identification Numbers is authorized by Internal Revenue Code section 61.

Public reporting burden for this form—including the time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form—is estimated to average 9 hours per response for 10-168; 39.8 hours per response for 10-168(a), 4.8 hours per response for 10-168(b), and 8.5 hours per response for 10-168(c). Comments regarding this burden estimate or any aspect of this form may be made to the Chief, Heritage Preservation Services, National Park Service, 1848 C St., NW, Washington, D.C. 20240. A Federal agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. OMB has approved this application and has assigned it control number 1024-0009.

## Checklist

### **Part 1: Two copies of**

- ❑ Application –
  - ❑ Front page with all sections completed and signed and dated by owner.
  - ❑ Description of appearance and condition of the property before rehabilitation.
  - ❑ Statement of property’s significance: how it contributes to the historic district; OR, for Preliminary Determinations of Individual Listing: a draft National Register nomination.
- ❑ A map of the historic district showing the property (if within a district). If the property has multiple buildings, the map should show all buildings on the site.
- ❑ Photographs (numbered and labeled) of all buildings on the property – interior, exterior, and surroundings – before rehabilitation.
- ❑ “Photo key plan”: A floor plan and, if applicable, a site plan showing each numbered photograph and an arrow showing the view.

### **Part 2: Two copies of**

- ❑ Application –
  - ❑ Front page with all sections completed and signed and dated by owner.
  - ❑ Detailed description of all work proposed on the property.
- ❑ Architectural drawings showing conditions before the rehabilitation and proposed work (sketches may suffice for small projects).
- ❑ Photographs (numbered and labeled) showing all aspects of the interior, exterior, and site before rehabilitation, including areas where no work is proposed.
- ❑ “Photo key plan”: A floor plan and, if applicable, a site plan showing each numbered photograph and an arrow showing the view.

### **Part 3: Two copies of**

- ❑ Application –
  - ❑ Front page with all sections completed and signed and dated by owner.
  - ❑ List of other owners, if applicable.
- ❑ Photographs (numbered and labeled) showing completed work from the same views as Part 2.
- ❑ “Photo key plan”: A floor plan and, if applicable, a site plan showing each numbered photograph and an arrow showing the view.

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 1 – EVALUATION OF SIGNIFICANCE**

NPS Project Number

**Instructions:** Applicants may submit photocopied or computer generated versions of this form. In all cases, this page of the form must be identical to the official form and must bear an original signature. For other items, applicants may create their own formats provided that all requested information is supplied. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence. A copy of this form will be provided to the Internal Revenue Service.

**1. Property Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Name of historic district \_\_\_\_\_  
 National Register district       certified state or local district       potential district

**2. Nature of request** (check only one box)  
 certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.  
 certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.  
 certification that the building does not contribute to the significance of the above-named district.  
 preliminary determination for individual listing in the National Register.  
 preliminary determination that a building located within a potential historic district contributes to the significance of the district.  
 preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

**3. Project contact** (if different from Owner)  
Name \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**4. Owner**  
I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.  
Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**NPS Office Use Only**

The National Park Service has reviewed the Historic Certification Application – Part 1 for the above-named property and hereby determines that the property:  
 contributes to the significance of the above-named district (or National Register property) and is a "certified historic structure" for rehabilitation purposes.  
 contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.  
 does not contribute to the significance of the above-named district.

Preliminary Determinations:  
 appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.  
 does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.  
 appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.  
 appears to contribute to the significance of a registered historic district but is outside the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS.  
 does not appear to qualify as a certified historic structure.

\_\_\_\_\_  
Date                                      National Park Service Authorized Signature                                      National Park Service Office  
 See Attachments

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 1 – EVALUATION OF SIGNIFICANCE**

Property Name \_\_\_\_\_

NPS Project Number

Property Address \_\_\_\_\_

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**5. Description of physical appearance**

Date of construction \_\_\_\_\_

Source of date \_\_\_\_\_

Date(s) of alteration(s) \_\_\_\_\_

Source of date \_\_\_\_\_

Has building been moved?  no  yes, specify date \_\_\_\_\_

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**6. Statement of significance**

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**7. Photographs and maps.** Attach photographs and map to application.

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UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 2 – DESCRIPTION OF REHABILITATION**

NPS Project Number

**Instructions:** Applicants may submit photocopied or computer generated versions of this form. In all cases, this page of the form must be identical to the official form and must bear an original signature. For other items, applicants may create their own formats provided that all requested information is supplied. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence. A copy of this form will be provided to the Internal Revenue Service

**1. Property Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Listed individually in the National Register of Historic Places; date of listing \_\_\_\_\_  
 Located in a Registered Historic District; name of district \_\_\_\_\_  
 Part 1 – Evaluation of Significance submitted? Date submitted \_\_\_\_\_ Date of certification \_\_\_\_\_ NPS Project Number \_\_\_\_\_

**2. Data on building and rehabilitation project**  
Date building constructed \_\_\_\_\_ Estimated cost of rehabilitation \_\_\_\_\_  
This application covers phase number \_\_\_\_\_ of \_\_\_\_\_ phases Use(s) before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_  
Estimated start date \_\_\_\_\_ Number of housing units before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_  
Estimated completion date \_\_\_\_\_ Number low-moderate income before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_

**3. Project contact** (if different from Owner)  
Name \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**4. Owner**  
I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.  
Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**NPS Office Use Only**  
The National Park Service has reviewed the Historic Certification Application – Part 2 for the above-named property and has determined:  
 that the rehabilitation described herein is consistent with the historic character of the property or the district in which it is located and that the project meets the Secretary of the Interior's Standards for Rehabilitation. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is complete.  
 that the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.  
 that the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation. A copy of this form will be provided to the Internal Revenue Service.

\_\_\_\_\_  
Date National Park Service Authorized Signature National Park Service Office  
 See Attachments

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 2 – DESCRIPTION OF REHABILITATION**

Property Name \_\_\_\_\_ NPS Project Number

Property Address \_\_\_\_\_

**5. DETAILED DESCRIPTION OF REHABILITATION WORK** Reproduce this page and number boxes consecutively to describe all work items, including building exterior and interior, site work, and new construction.

<b>Number</b>	<b>Architectural feature</b> _____	<b>Approximate date of feature</b> _____
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**Describe existing feature and its condition**

Photo numbers \_\_\_\_\_ Drawing numbers \_\_\_\_\_

**Describe work and impact on existing feature**

<b>Number</b>	<b>Architectural feature</b> _____	<b>Approximate date of feature</b> _____
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**Describe existing feature and its condition**

Photo numbers \_\_\_\_\_ Drawing numbers \_\_\_\_\_

**Describe work and impact on existing feature**

# HISTORIC PRESERVATION CERTIFICATION APPLICATION AMENDMENT SHEET

Property Name \_\_\_\_\_

NPS Project Number \_\_\_\_\_

Property Address \_\_\_\_\_

**Instructions:** Use this sheet to amend an application or to request an advisory determination that a completed phase of a rehabilitation project meets the Secretary of the Interior's Standards for Rehabilitation. For amendments: Summarize or list changes on front, describe in detail in attachments. Continue on reverse or attach additional sheets as needed. Photocopied or computer generated versions of this form must be identical to the official form. **This sheet must be signed by the project owner.**

Requests for an advisory determination that a completed phase of a rehabilitation project meets the Secretary of the Interior's Standards for Rehabilitation must include: list of work items, phase completion date, estimated costs attributed to rehabilitation of the historic structure, estimated costs attributed to new construction (additions, site work, parking lots).

This sheet  amends Part 1  amends Part 2  amends Part 3  
 requests an advisory determination that phase \_\_\_\_\_ of \_\_\_\_\_ phases of this rehabilitation project meets the Secretary of the Interior's Standards for Rehabilitation. Phase completion date: \_\_\_\_\_

See Attachments

**Project contact** (if different from Owner)

Name \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**Owner**

I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**NPS Office Use Only**

The National Park Service has reviewed this amendment to the Historic Preservation Certification Application and has determined that the amendment:

- meets the Secretary of the Interior's Standards for Rehabilitation.
- will meet the Secretary of the Interior's Standard for Rehabilitation if the attached conditions are met.
- does not meet the Secretary of the Interior's Standards for Rehabilitation.

Advisory Determinations:

- The National Park Service has determined that the work completed in this phase is consistent with the Secretary of the Interior's Standards for Rehabilitation. This determination is advisory only. A formal certification of rehabilitation can be issued only after all rehabilitation work and any associated site work or new construction has been completed. Final certification will depend upon whether or not all work meets the Standards.

\_\_\_\_\_  
Date National Park Service Authorized Signature National Park Service Office

See Attachments

HISTORIC PRESERVATION CERTIFICATION APPLICATION  
AMENDMENT SHEET

NPS Project Number

Property Name

Property Address

DRAFT

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

NPS Project Number

**Instructions:** Use this form to request certification upon completion of an *entire* rehabilitation. Include photographs of the completed work (both exterior and interior views). Photocopied or computer generated versions of this form must be identical to the official form. The National Park Service decision regarding certification is made on the basis of the descriptions in the application form. In the event of any discrepancy between the application form and supplementary material submitted with it (such as architectural plans, drawings, and specifications), the application form shall take precedence. A copy of this form will be provided to the Internal Revenue Service.

**1. Property Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Is property a certified historic structure?  yes  no  
If yes, date of certification by NPS \_\_\_\_\_ OR date of listing in the National Register \_\_\_\_\_

**2. Project Data**  
Project starting date \_\_\_\_\_ Project completed and building placed in service on \_\_\_\_\_  
Estimated costs attributed solely to rehabilitation of the historic structure \$ \_\_\_\_\_  
Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping \$ \_\_\_\_\_

**3. Project Contact** (if different from Owner)  
Name \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**4. Owner** List all additional owners on reverse; use additional pages as needed.  
I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of knowledge, correct, and that in my opinion the completed rehabilitation is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.  
Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

**NPS Office Use Only**

The National Park Service has reviewed the Historic Certification Application for this property and has determined:

- that the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, where appropriate, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification will be provided to the Internal Revenue Service in accordance with Federal law. This certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretation of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.
- that the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation. However, because this property is not yet a "certified historic structure," the rehabilitation cannot be designated a "certified rehabilitation" eligible for Federal tax credits at this time. It will become a "certified historic structure" on the date it or the historic district in which it is located is listed in the National Register of Historic Places. It is the owner's responsibility to obtain such listing through the State Historic Preservation Office. A copy of this form will be provided to the Internal Revenue Service.
- that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation. A copy of this form will be provided to the Internal Revenue Service

\_\_\_\_\_  
Date National Park Service Authorized Signature National Park Service Office

See Attachments

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

Property Name \_\_\_\_\_ NPS Project Number

Property Address \_\_\_\_\_

**Additional Owners** Continue on additional sheets as needed to list all owners.

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ Social Security OR Taxpayer ID Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_