

Instructions To Apply For State & Federal Rehabilitation Tax Credits

Use the following checklists to ensure that your Virginia state or federal application is complete. Please check your application carefully, as incomplete applications will not be reviewed until the appropriate information is received. **FAILURE TO SUBMIT A COMPLETE APPLICATION MAY RESULT IN SUBSTANTIAL DELAYS.**

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PROCESSING FEES

VIRGINIA STATE: Refer to the attached Billing Statement to calculate the processing fees for state applications. A **check** for the state processing fee must be submitted in accordance with the instructions on the Billing Statement at the same time the application is submitted. The Virginia Department of Historic Resources (DHR) is unable to accept credit cards for processing fees.

FEDERAL: If you are paying your federal processing fees by credit card, use the attached form and submit it with your application. Use of this form will expedite review of your application by the National Park Service. If you prefer to pay by check, **do not** submit the fee with your application. The National Park Service will issue an invoice. The Virginia Department of Historic Resources will not forward checks for federal processing fees to the National Park Service.



APPLYING FOR TAX CREDITS

Virginia State Tax Credit

Part 1: Evaluation of Significance

- ___ **One copy** of completed Part 1 of Virginia application with owner's original signature on state form.
- ___ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Copies of historic district maps are available from the Virginia Department of Historic Resources.)
- ___ **One set** of labeled photographs, depicting streetscapes, all sides of the building, major interior spaces, and specific character-defining features. **Key photos to a floor plan, and if applicable, to a site plan.**

Part 2: Description of Rehabilitation

- ___ **One copy** of completed Part 2 of Virginia application with owner's original signature on current form (revised 3/98).
- ___ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
- ___ **One set** of labeled photographs, showing condition of the property prior to commencement of its rehabilitation. Photographs submitted with Part 1 may be sufficient to cover all aspects of the building; if not, supplement for Part 2. Photographs of all areas where significant work is proposed must be included. Either black-and-white or color photographs are acceptable. **Key photos to a floor plan, and if applicable, to a site plan.**
- ___ **One set** of architectural drawings (not-to-scale drawings may be acceptable), clearly showing conditions before rehabilitation.
- ___ **One set** of architectural drawings and specifications describing the proposed rehabilitation, where needed to clearly present the project.
- ___ **One copy** of check for state processing fee, and one copy of Billing Statement.

Part 3: Request for Certification of Completed Work

- ___ **One copy** of completed Part 3 of Virginia application with owner's original signature on current form (revised 3/98), with the DHR project number, the final rehabilitation costs, and the date the project was completed.
- ___ **One set** of labeled, after-rehabilitation photographs of building, showing all exterior elevations, all significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photographs presented with Part 2. Either black-and-white or color photographs are acceptable. **Key photos to a floor plan, and if applicable, to a site plan.**
- ___ **One copy** of check for state processing fee, and one copy of Billing Statement.
- ___ **For projects whose final rehabilitation costs exceed \$100,000**, a verification by certified public accountant or equivalent of the actual costs attributed solely to the rehabilitation of the historic structure.
- ___ **For buildings with more than one owner**, a Disclosure of Ownership form.

Federal Tax Credit

Part 1: Evaluation of Significance

- _____ **Two copies** of completed Part 1 of the federal application with owner's **original** signature on both copies.
- _____ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Copies of historic district maps are available from the Virginia Department of Historic Resources.)
- _____ **Two sets** of labeled photographs, depicting streetscapes, all sides of building, major interior spaces, and specific character-defining features. Either black-and-white or color photographs are acceptable. **Key photos to a floor plan, and if applicable, to a site plan.**

Part 2: Description of Rehabilitation

- _____ **Two copies** of completed Part 2 of the federal application with owner's **original** signature on both copies.
- _____ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
- _____ **Two sets** of labeled photographs, showing condition of the property prior to commencement of rehabilitation. Photographs submitted with Part 1 may be sufficient to cover all aspects of the building; if not, supplement for Part 2. Photographs of all areas where significant work is proposed must be included. Either black-and-white or color photographs are acceptable. **Key photos to a floor plan, and if applicable, to a site plan.**
- _____ **Two sets** of architectural drawings (not-to-scale drawings may be acceptable), clearly showing conditions before rehabilitation.
- _____ **Two sets** of architectural drawings and specifications describing the proposed rehabilitation where needed to clearly present the project.
- _____ Federal credit card authorization form for processing fees, if appropriate.

Part 3: Request for Certification of Completed Work

- _____ **Two copies** of completed Part 3 of the federal application Part 3 with owner's **original** signature on both copies, with the NPS project number, the final rehabilitation costs, and the date the project was completed.
- _____ **Two sets** of labeled, after-rehabilitation photographs of building, showing all exterior elevations, all significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photographs presented with Part 2. Either black-and-white or color photographs are acceptable. **Key photos to a floor plan, and if applicable, to a site plan.**

Both State & Federal

Part 1: Evaluation of Significance

- _____ Follow the checklist for Part 1 under FEDERAL TAX CREDIT.

Part 2: Description of Rehabilitation

- _____ Follow the checklist for Part 2 under FEDERAL TAX CREDIT.
- _____ Also submit the appropriate state processing fee and a copy of the Billing Statement.

Part 3: Request for Certification of Completed Work

- _____ Follow the checklists for Part 3 under **both** FEDERAL TAX CREDIT **and** VIRGINIA STATE TAX CREDIT. In order to receive certification of the project for state tax credits, you must submit the appropriate state forms.
- _____ Also submit the appropriate state processing fee and a copy of the Billing Statement.