National Park Service

U.S. Department of the Interior
Technical Preservation Services

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OMB Control No. 1024-0009

Historic Preservation Certification Application Instructions

The National Park Service (NPS) administers the Federal Historic Preservation Tax Incentives program with the Internal Revenue Service (IRS) and in partnership with State Historic Preservation Offices (SHPOs). The tax incentives promote the rehabilitation of income-producing historic structures of every period, size, style, and type. Through this program, underutilized or vacant schools, warehouses, factories, retail stores, apartments, hotels, houses, offices, and other buildings across the country have been returned to useful life in a manner that maintains their historic character. The program supports economic development, community revitalization, affordable housing, job creation, sustainability, and resilience. It helps preserve the nation's heritage and the historic places that give our cities, town, and rural areas their special character.

The Historic Preservation Certification Application (HPCA) is a three-part application used to apply for certifications required for Federal historic preservation tax incentives. The NPS certifies whether a building is a "certified historic structure" and whether a rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the building and, where applicable, with the district in which it is located.

Department of the Interior regulations (36 CFR Part 67) take precedence in the event of any inconsistency with this application. Approval of applications for Federal historic preservation tax incentives is conveyed only in writing by duly authorized officials of the NPS acting on behalf of the Secretary of the Interior. Approval of a project by other Federal, State, and local agencies and organizations does not ensure approval by the Secretary of the Interior for Federal tax purposes.

Applicants are *strongly* encouraged to contact their State Historic Preservation Office (SHPO) early in the project planning process, to submit applications describing proposed work, and to receive approval from the NPS before beginning rehabilitation work. Applicants who undertake rehabilitation projects without prior approval from the NPS 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), the application form takes precedence. Photographs and other materials sent with the application become the property of the NPS and may be reproduced without permission.

The Internal Revenue Code (IRC), Treasury Regulations, and related IRS guidance govern Federal tax matters relating to the rehabilitation tax credit and the tax deduction for easement donations. Links to general information prepared by the IRS about the tax aspects of these incentives are available from the program website and IRS.gov. Specific questions about the tax aspects of these incentives should be addressed to the IRS. Approval of historic preservation certification applications by the NPS does not mean that applications meet IRS requirements for Federal income tax purposes.

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Federal Tax Incentives for Historic Preservation

- 20% income tax credit (allocated ratably over five years) 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 is 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.
- Income, gift, or estate tax deduction for a qualified conservation contribution (commonly called an "historic preservation easement donation") on a "certified historic structure."
- Please note: the 10% income tax credit for rehabilitation of non-historic buildings built before 1936 was repealed by P. L. No. 115-97 (2017).

Only depreciable properties can qualify for the rehabilitation tax credit. The property need not be depreciable to qualify for the tax deduction for an easement donation.

Before Applying

- Consult an accountant, tax attorney, or other tax advisor to determine whether these incentives apply to your own tax and financial situation.
- Make sure the project meets the "substantial rehabilitation" test and other requirements of the IRC, Treasury Regulations, and related IRS guidance.
- Contact the SHPO for information and technical assistance.
- Review the program website, which includes program regulations, application forms, Standards and Guidelines, technical guidance, and much more.

Application Process

For the purposes of both the 20% rehabilitation income tax credit and the easement donation, a Part 1—Evaluation of Significance application is **not** required if the historic property is a single building individually listed in the National Register of Historic Places, as it is already a "certified historic structure." A Part 1 application is required for all other properties, including individually listed properties that include more than one building.

For the purposes of the 20% rehabilitation income tax credit, a Part 2—Description of Rehabilitation and a Part 3—Request for Certification of Completed Work application are required. A Part 2 and Part 3 application are not required for the easement donation.

Who May Apply

An applicant must be the owner of the property within the meaning of *owner* set forth in 36 CFR 67.2: "*Owner* means a person, partnership, corporation, or public agency holding a fee simple interest in a property or any other person or entity recognized by the Internal Revenue Code for purposes of the applicable tax benefits." For example, long-term lessees may also apply for such tax benefits as allowed by the applicable IRS provisions if their remaining lease period is at least 27.5 years for rental residential property or 39 years for nonresidential property.

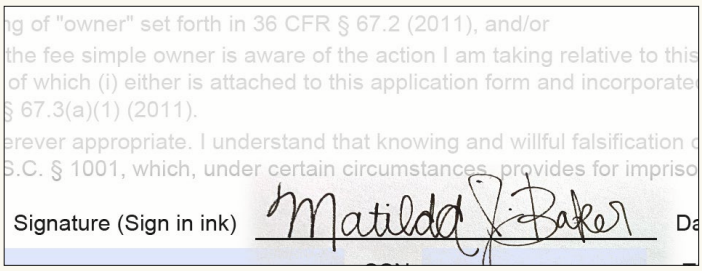
If the applicant is not the fee simple owner of the property or is not the owner at the time of application within the meaning of *owner* described above, "the application must be accompanied by a written statement from the fee simple owner indicating that he or she is aware of the application and has no objection to the request for certification" (36 CFR 67.3(a)(1)).

How to Apply—Electronic Submission of Applications and E-Signatures

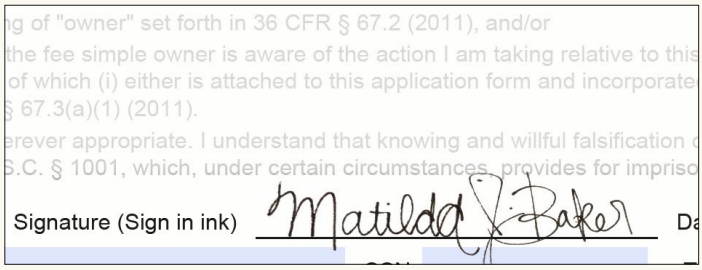
All applications are submitted electronically through the SHPO. Applicants must sign the application electronically with one of the accepted types of electronic signatures listed on the following page.

The application forms are available as fillable PDFs on the program website. Submit the application and accompanying materials electronically to the SHPO. See the SHPO's website or contact the SHPO for more information on how to electronically transmit the application to the SHPO office. See additional information on the program website on how to format, name, and organize electronic files for submission.

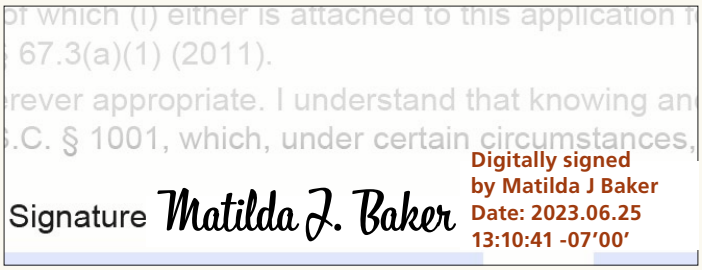
Accepted types of electronic signatures (e-signatures) are:



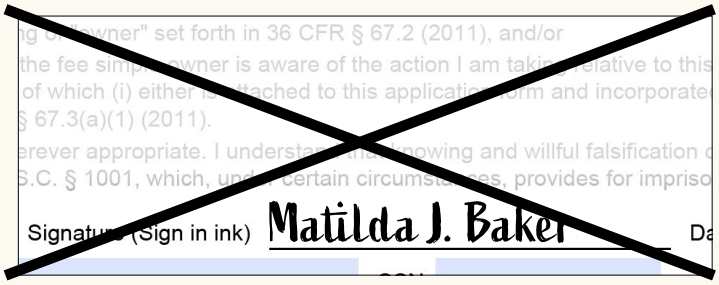
Scanned PDFs of actual, original wet-signed application cover sheets



Scanned or digitized versions of actual, original handwritten signatures



Digital signatures using a digital ID (e.g., using Adobe software), that include a digitally-signed stamp



A typed name in a different font and other types of generated signature images are <u>not</u> accepted

When to Apply

- Apply at any time during the year.
- Apply before starting rehabilitation work whenever possible.
- The application parts may be sent separately or together, but if they are sent separately, Part 1 must precede Part 2.

Review Process

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

Applicants may request actual, original handwritten signatures on NPS decisions. Otherwise, all NPS decisions are issued electronically using the Department of the Interior's authorized digital signature method.

Review Times

The review time for a complete application is generally 30 days at the SHPO and 30 days at the NPS. A complete application consists of the current version of the application form, including:

- a signed and dated cover sheet (the first page of the Part 1, Part 2, Amendment / Advisory Determination, or Part 3 form), with all sections completed, including the applicant's social security number or taxpayer identification number and all other requested information; and
- the other sections (Description of Physical Appearance and Statement of Significance for Part 1 and Detailed Description of Rehabilitation Work for Part 2) and required supporting information (photographs, architectural drawings, etc.) for each form as described in these instructions.

Incomplete applications may be placed on hold for additional information or returned to the applicant for resubmission. Older versions of the application form are not accepted.

Review of Part 2 and Part 3 applications by the NPS does not start until payment of the review fee has been received (see Review Fees, page 13).

Part 1—Evaluation of Significance

Applicants are strongly encouraged to submit applications and receive approval from the NPS prior to the start of work. Applicants who undertake rehabilitation projects without prior approval from the NPS do so at their own risk.

Use Part 1 to request certification that a building:

- contributes to the significance of a registered historic district or a National Register property with more than one building and is thus a "certified historic structure" for purposes of the 20% rehabilitation tax credit or an easement donation.
- does not contribute to the significance of a historic district.

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 that district.
- of whether a building outside the period or area of significance of a registered historic district would contribute to the significance of the district if the period or area of significance was expanded.

If the property is a single building listed in the National Register of Historic Places, it is already a "certified historic structure," and a Part 1 is not needed. A Part 1 is required for all other properties, including individually listed properties that have more than one building.

If the building is neither within a registered historic district nor individually listed in the National Register, the applicant must submit a Part 1 and begin the separate process of requesting the SHPO to nominate the building or the district to the National Register.

Late submissions. Applicants should not wait until after all work is complete and the building is placed in service before they file a Part 1 application and, where applicable, request that the SHPO nominate the building or district to the National Register. For information about the tax implications of late submission of a Part 1 application, see Topical Tax Brief—Late Submission of Historic Preservation Certification Applications on the IRS website.

The Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts (36 CFR 67.5)

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.

Evaluating Part 1

Part 1 decisions for the rehabilitation tax credit are made on the appearance and condition of the property prior to rehabilitation. Part 1 decisions for the purposes of easement donations are made on the "as is" appearance and condition of the building at the time of submission of the application.

For buildings in historic districts, the information furnished with Part 1 applications must include a brief description of the appearance and a brief statement of significance 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 the local preservation commission). Such requests will be reviewed for conformance with the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts.

Applications for preliminary determinations of individual listing will be evaluated using the National Register Criteria (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 (36 CFR 67.5). Applications must contain substantially the same level of documentation as National Register nominations.

Completing Part 1 Form

First page of form. This page must be the official cover sheet, must bear an accepted form of the applicant's e-signature, and must be dated (see Application Process, page 2). Other sections may be expanded as needed or continued on blank paper.

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 (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—Part 1, Multiple buildings and buildings functionally related historically, page 6) 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 that occurred after the building was constructed. 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 bracketed cornice. The first floor of the facade has been altered: the existing storefront dates from ca. 1990. 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 greatly altered in the 1990'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

Ownership statement, if applicable. If the applicant is not the fee simple owner of the property or is not the owner at the time of application within the meaning of *owner* set forth in 36 CFR 67.2, the application must be accompanied by a written statement from the fee simple owner indicating that they are aware of the application and have no objection to the request for certification (see Who May Apply, page 2).

Photographs and photo key. For a Part 1 for the rehabilitation tax credit, send photographs of the property as it appears before rehabilitation. For a Part 1 for an easement donation, send current photographs of the property at the time of submitting the Part 1 application. Include photographs of the building's site and environment, all sides of the building, all major interior spaces and features, and representative secondary spaces and features. See page 12 for instructions on preparing and labeling photographs for certification applications.

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 building in the property. If the applicant does not own or control the entire property, the map must identify the portion under the applicant's ownership or control; this information may be provided on a second map, if necessary (see Special Considerations—Part 1, Multiple buildings and buildings functionally related historically, page 6).

Special Considerations—Part 1

Certain situations may require applicants to do additional research or provide additional information.

Certifications of non-significance. A certification of non-significance is a determination that a building does not contribute to the significance of a registered historic district. 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; and 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 a building individually listed in the National Register, the procedures in 36 CFR Part 60 must be followed before the move or the building will be removed from the National Register, will not be considered a certified historic structure, 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 ordinarily 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 and buildings functionally related historically. Some historic properties have more than one building. In these cases, the Part 1 must describe all the buildings on the property, even those that will not undergo rehabilitation or are not owned by the applicant. 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 map or site plan of the entire property. If the applicant does not own or control the entire historic property, the map must identify the portion under the applicant's ownership or control; this information may be provided on a second map, if necessary. If the buildings were functionally related historically and are under common or overlapping beneficial interests, management, or control, NPS decisions

regarding the certification of the rehabilitation will be based on the rehabilitation of the entire historic property and not on each individual component, pursuant to 36 CFR 67.4(e) and 36 CFR 67.6(b)4. If an applicant intends to acquire or otherwise acquires additional building(s) that are part of the historic property after submission of the Part 1, that information should also be submitted.

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 applicants seeking the Federal income tax credit for the rehabilitation of historic buildings. Part 2 will not be reviewed by the NPS until Part 1 has been filed and acted upon.

Applicants are strongly encouraged to submit applications describing proposed work and to receive approval from the NPS prior to the start of work. Applicants who undertake rehabilitation projects without prior approval from the NPS do so at their own risk.

Evaluating Part 2

Proposed work will be evaluated using the Secretary of the Interior's Standards for Rehabilitation and 36 CFR 67.7. Conformance with the Standards will be determined on the basis of the application documentation and other available information by evaluating the property as it existed prior to the start of the rehabilitation work, regardless of when the property becomes or became a certified historic structure.

The Standards apply to both interior and exterior work, and the NPS reviews the entire rehabilitation project, including any attached, adjacent, or related new construction on the property. The Standards are applied in a reasonable manner, taking into consideration economic and technical feasibility. Certification of rehabilitation is based on whether the overall project (the "cumulative effect") meets the Standards. To be certified, a rehabilitation project must be determined to be consistent with the historic character of the building and, where applicable, the district in which it is located.

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.

Standards for Rehabilitation

Rehabilitation projects must meet the following Standards, as interpreted by the National Park Service, to qualify as "certified rehabilitations" eligible for the 20% rehabilitation tax credit. The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility. A project is determined to meet the Standards based on the overall effect of all work (the "cumulative effect") on the historic character of the building.

The Standards, codified in 36 CFR 67.7, apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction.

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. This page must be the official cover sheet, must bear an accepted form of the applicant's e-signature, and must be dated (see Application Process, page 2). Other sections may be expanded as needed or continued on blank paper.

The estimated rehabilitation costs must be reported on the form and are defined as the project's total estimated "Qualified Rehabilitation Expenditures," or "QREs," pursuant to section 47 of the Internal Revenue Code. For a project involving multiple buildings that were functionally related historically pursuant to 36 CFR Part 67, the costs reported on the form must be the total estimated rehabilitation costs of the entire project. If the rehabilitation project is to be phased pursuant to 36 CFR Part 67, the costs reported on the form must be the total estimated rehabilitation costs for all phases.

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. Include the photograph or drawing numbers that show the feature, and the photographs or drawing numbers showing the

proposed work. Describe processes such as masonry cleaning in the application narrative; do not attach specification books. Include information relevant to the application of the Secretary of the Interior's Standards for Rehabilitation and 36 CFR 67.7. For phased projects, outline the work to be done in each phase in the Part 2.
Fully describe the scope of the overall rehabilitation project and all work in those phases for which detailed information is available; submit amendments providing full details for work in later phases as they become available.

Examples - Part 2 Description of Work

Number 1 Feature *Siding* Date of Feature *ca. 1900*

Describe existing feature and its condition

The current siding appears to have been installed at the time of the 1900 expansion. The weatherboard is in fair condition except for those boards at the front of the house near the ground.

Photo numbers *1–7, 10, 18* Drawing numbers *N/A*

Describe work and impact on feature

Most of the siding will be scraped, sanded, and repainted. Those boards that are in poor condition will be replaced with cedar that will be cut to match the dimensions and profile of the existing weatherboard. All new siding will be installed to match the overlap distance of the existing.

Number 2 Feature *Windows* Date of Feature *mid-1800s*

Describe existing feature and its condition

The windows on the front and sides of the house are all matching 9/9 double-hung wood sash. Windows on the back are a variety of 20th century styles.

Photo numbers *12, 19–23* Drawing numbers *5.2 thru 5.5*

Describe work and impact on feature

The historic windows on the front will be repaired, cleaned, and repainted. Windows on the back will be replaced with wood windows in a 1/1 double-hung configuration.

Send with the Part 2 Form

Ownership statement, if applicable. If the applicant is not the fee simple owner of the property or is not the owner at the time of application within the meaning of *owner* set forth in 36 CFR 67.2, the application must be accompanied by a written statement from the fee simple owner indicating that they are aware of the application and have no objection to the request for certification (see Who May Apply, page 2). If the statement was submitted with a previous part of the application, a duplicate copy is not required.

Photographs and photo key. Send photographs showing the interior and the exterior before rehabilitation. Include the building's site and environment, all sides of the building, all major interior spaces and features, and representative secondary spaces and features, including areas where no work is proposed. See page 12 for instructions on preparing and labeling photographs for electronic submission of applications.

Architectural drawings or sketches. Send 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. Dimensions and notes must be clearly legible. For small projects, sketches may suffice. Drawings must be numbered and keyed to the application narrative. Architectural plans and drawings must be flattened and submitted as PDFs to reduce file size and facilitate faster uploading and downloading. See additional information on the program website on how to format, name, and organize electronic files for submission.

Special Rehabilitation Concerns

Some treatments to historic properties can be problematic. The Guidelines for Rehabilitating Historic Buildings accompanying the Secretary of the Interior's Standards for Rehabilitation, as well as information available on the NPS website, provide further guidance on these and other treatments. Applicants should address these concerns when undertaking work in any of these areas and include the information outlined below in the application.

Exterior masonry cleaning. Applicants 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 its application. Information for cleaning involving chemical processes should include products to be used and water pressure in pounds per square inch (psi). Provide material to show that the method selected will not harm the masonry. Summarize results of test patches and include close-up color photographs of masonry surfaces before and after cleaning as evidence.

Exterior masonry repair. Applicants are strongly encouraged to repoint only those portions of the masonry that require repair. Indicate deteriorated areas and describe repair method proposed. Provide evidence that repointing mortar will match the historic in composition (ratio of lime, cement, sand and any additives), color, texture, and tooling.

New windows. Applicants are strongly encouraged to retain and repair historic windows. If replacement is proposed, indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs must be provided as evidence of severe deterioration; provide data on the cost of repairing existing windows versus installing replacements. 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 part of the building's design and character, replacement sash must match the original in size, pane configuration, color, trim details, and planar and reflective qualities, and, in most cases, materials. Scaled drawings comparing the existing windows with the replacement windows must be provided. See the documentation requirements for proposed window replacement on the program website.

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

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

New heating, ventilation, and air-conditioning (HVAC) systems. Indicate what effect the new equipment and ductwork will have on the historic building. New systems must 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 additions and new construction. Applicants are strongly encouraged to obtain NPS approval before undertaking projects involving new additions or 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.

The Secretary of the Interior's

Amendments / Advisory Determinations

Use an Amendment / Advisory Determination form to:

- submit information requested by the NPS for an application under review and on hold.
- inform the NPS of a change in ownership.
- amend a previously submitted Part 1, 2, or 3 application or submit information after Part 3 certification for proposed or completed work.
- 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 / Advisory Determination Form

First page of form. This page must be the official cover sheet, must bear an accepted form of the applicant's e-signature, and must be dated (see Application Process, page 2). Other sections may be expanded as needed or continued on blank paper.

To amend a previously submitted application. List and briefly describe changes to the original application on the cover sheet. Describe in detail on the second page or continue on blank paper as needed.

To request an advisory determination on a completed phase of a phased project. List work items completed in the phase and give the phase completion date. Continue in attachments if necessary. The phase completion date is the date that all work related to the phase was completed. If the phase completion date and the date the phase is placed in service pursuant to IRS regulations are different, the date the phase was completed is the date that must be reported on the form.

The *estimated rehabilitation costs* of the *phase* must be reported on the form and are defined as the phase's estimated "Qualified Rehabilitation Expenditures," or "QREs," pursuant to section 47 of the Internal Revenue Code.

IRS rules require phasing plans to be set forth before a project begins. See the IRS regulations for information on meeting this requirement. The NPS can issue advisory determinations only on the phases of a project that have been defined at the start of the project in the approved Part 2 application and only for work completed in the defined phase.

Send with Amendment / Advisory Determination Form

Ownership statement, if applicable. If the applicant is not the fee simple owner of the property or is not the owner at the time of application within the meaning of *owner* set forth in 36 CFR 67.2, the application must be accompanied by a written statement from the fee simple owner indicating that they are aware of the application and have no objection to the request for certification (see Who May Apply, page 2). If the statement was submitted with a previous part of the application, a duplicate copy is not required.

Amendments to previously submitted applications. Send photographs and architectural drawings or sketches needed to illustrate the amendment for which approval is requested. See page 12 for instructions on preparing and labeling photographs for electronic submission of certification applications. Architectural plans and drawings must be flattened and submitted as PDFs to reduce file size and facilitate faster uploading and downloading. See additional information on the program website on how to format, name, and organize electronic files for submission.

Advisory determinations on a completed phase of a phased project. Send photographs equivalent to the documentation required for a Part 3 application for that phase. See page 12 for instructions on preparing and labeling photographs for electronic submission of certification applications.

Part 3—Request for Certification of Completed Work

Use the Part 3 form to request approval of an entire completed rehabilitation project. For a completed phase of a project, use an Amendment / Advisory Determination form.

Projects involving multiple buildings that were determined by the NPS to be functionally related historically and under common or overlapping beneficial interests, management, or control will be treated as one project for the purposes of certification, pursuant to 36 CFR 67.4(e) and 36 CFR 67.6(b)4, and certification will be issued on the overall rehabilitation, rather than the rehabilitation of each individual building.

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. This page must be the official cover sheet, must bear an accepted form of the applicant's e-signature, and must be dated (see Application Process, page 2). Other sections may be expanded as needed or continued on blank paper.

The *project completion date* is the date that all work related to the project was completed. If the project completion date and the date the property is "placed in service" pursuant to IRS regulations are different, the date the project was completed is the date that must be reported on the form.

Both the *estimated rehabilitation costs* and the *total estimated costs*, which includes the costs attributable to the rehabilitation plus all other project costs, must be reported on the form. The *estimated rehabilitation costs* are defined as the project's estimated "Qualified Rehabilitation Expenditures," or "QREs," pursuant to section 47 of the Internal Revenue Code. If the rehabilitation project was phased or involved multiple buildings that were functionally related historically pursuant to 36 CFR Part 67, the costs reported on the form must be the total costs for the entire project.

On page 2, list all additional owners with their addresses and Social Security or Taxpayer ID Numbers; continue on additional sheets as necessary.

Send with the Part 3 Form

Ownership statement, if applicable. If the applicant is not the fee simple owner of the property or is not the owner at the time of application within the meaning of *owner* set forth in 36 CFR 67.2, the application must be accompanied by a written statement from the fee simple owner indicating that they are aware of the application and have no objection to the request for certification (see Who May Apply, page 2). If the statement was submitted with a previous part of the application, a duplicate copy is not required.

Send photographs taken after completion of the rehabilitation work showing the same views as in the Part 2. See below for instructions on preparing and labeling photographs for certification applications.

Late submissions. For information about the tax implications of late- or non-submission of a Part 3 application, see Topical Tax Brief—Late Submission of Historic Preservation Certification Applications on the IRS website

Photographs

Photographs must be clear and must have sufficient resolution to show the details required for review of rehabilitation work. Photographs must be in color and taken at a high resolution.

Applications with photographs that are not adequate for review will be placed on hold, and applicants will need to submit better quality photographs before the NPS can complete review of the application.

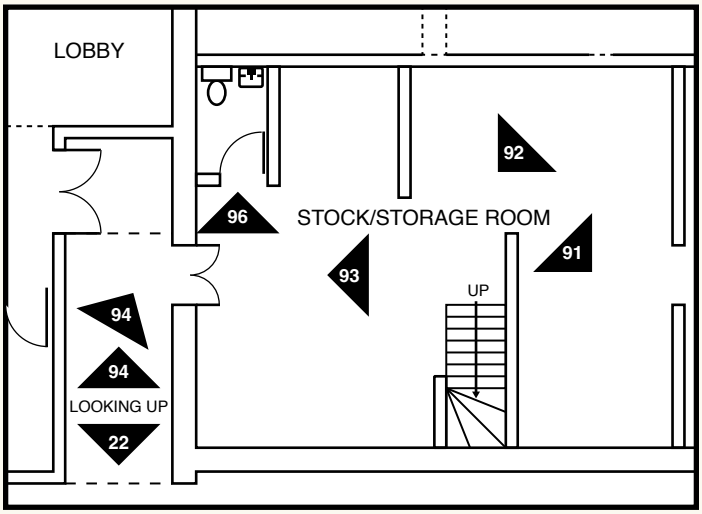
Number of photographs. Applicants must use their judgment as to how many photographs adequately "tell the story" of their building. Large or complex projects require more photographs to illustrate the various elements and areas the building and site.

Format of photographs. The property name, address, date of photos, and application part (i.e., Part 1, Part 2, Amendment / Advisory Determination, Part 3) must be listed at the top of each page. The photo number (labeled according to a photo key) and caption must be listed under each photo. The caption must include the view shown (e.g., north side) and a description of the view (e.g., plaster damage in dining room, north wall).

The NPS will accept a maximum of 20 individual photographs per submission. Only JPG and TIFF files are accepted; no other photo file formats are accepted. Photos must be saved into one folder.

Photographs must be numbered and keyed to both the description of proposed work in the application and photo key plans of the building and site.

Example of a photo key



See additional information on the program website on how to format, name, and organize photographs for submission.

Review Fees

The NPS charges a fee for reviewing Part 2 and Part 3 applications according to the fee schedule published in the Federal Register and posted on the program website. Review fees are based on the estimated rehabilitation costs reported on the application forms and defined as the project's total estimated "Qualified Rehabilitation Expenditures," or "QREs," pursuant to section 47 of the Internal Revenue Code. If the rehabilitation project is phased and/or involves multiple buildings that were functionally related historically pursuant to 36 CFR Part 67, the costs reported on the form are the total costs for the entire project.

The NPS sends a bill for the review fee electronically upon receipt of the application. Fees are paid electronically through the Federal Pay.gov website.

Review of Part 2 and Part 3 applications by the NPS does not start until payment has been received.

For More Information

See the program website for more information on the historic preservation tax incentives, including:

Program regulations:

- Department of the Interior/NPS regulations, 36 CFR Part 67
- Internal Revenue Code Section 47, Rehabilitation tax credit
- IRS Regulations—26 CFR 1.48-12, Qualified rehabilitated buildings
- IRS Regulations—26 CFR 1.47.7, Rehabilitation tax credit allocated over a 5-year period

The Secretary of the Interior's Standards for Rehabilitation and accompanying Guidelines, including the separate Guidelines on Sustainability and Guidelines on Flood Adaptation

Planning Successful Rehabilitation Projects

Interpreting the Standards Bulletins

Information on the IRS aspects of the program

An online database for application status checks

Preservation by Topic index, which provides links to all the applicable NPS guidance and information on a specific topic

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

Contact Us

National Park Service
(202) 513-7270
e-mail: NPS_TPS@nps.gov
www.nps.gov/tps
www.nps.gov/subjects/taxincentives/index.htm

Internal Revenue Service
Maria Blake
(954) 991-4132
e-mail: maria.blake@irs.gov
Rehabilitation Tax Credit — Real Estate Tax Tips

State Historic Preservation Offices
State Historic Preservation Offices websites

HISTORIC PRESERVATION CERTIFICATION APPLICATION INSTRUCTIONS

NOTICES

Privacy Act Statement

Authority: 26 U.S. Code § 47 - Rehabilitation credit; 26 U.S. Code § 170 - Charitable, etc., contributions and gifts.

Purpose: To enable the Secretary of the Interior to evaluate the historic significance of structures and whether the rehabilitation of such structures preserves their historic character. 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 for historic preservation. This application is used by the Internal Revenue Service to confirm that applicants for the tax incentives have obtained the certification concerning historic structures and historic rehabilitations that are required by law.

Routine uses: The information will be used by the National Park Service and the State Historic Preservation Offices and disclosed to the Internal Revenue Service to determine if the applicant is eligible for Federal tax incentives.

Disclosure: Voluntary, however, failure to provide the requested information may prevent or impede you from receiving consideration for the requested benefit.

Information Regarding Disclosure of Your Social Security Number Under Public Law 93-579 Section 7(b): Your Social Security Number (SSN) is needed to identify records unique to you. Applicants are required to provide their social security or taxpayer identification number for activities subject to collection of fees and charges by the National Park Service. Failure to disclose your SSN may prevent or delay the processing of your application. The authority for soliciting your SSN is 31 U.S.C. 7701. The information gathered through the use of the SSN will be used only as necessary for processing this application and collecting and reporting any delinquent financial obligations. Use of the SSN will be carried out in accordance with established regulations and published notices of system of records.

Paperwork Reduction Act Statement

We are collecting this information subject to the Paperwork Reduction Act (44 U.S.C. 3501) through the State Historic Preservation Officer in order to enable the Secretary of the Interior to gain the benefit of the State review of applications for Federal tax incentives for historic preservation by owners of historic properties. Information collected on this form, including names and all written comments, is subject to disclosure. All applicable parts of the form must be completed in order to receive consideration for the requested benefit. A Federal agency may not conduct or sponsor, and a person is not required to respond a collection of information unless it displays a currently valid OMB control number. OMB has approved this collection and assigned it control number 1024-0009.

Estimated Burden Statements

Public reporting burden for this form, including the time it takes to read, gather, and maintain data, review instructions, and complete the form, is estimated to average 15 hours per response for Part 1; 51 hours per response for Part 2; 6 hours per response for an Amendment / Advisory Determination request; and 12 hours per response for Part 3. Direct comments regarding these burden estimates, or any aspects of this form, to the Information Collection Clearance Officer, National Park Service, 12201 Sunrise Valley Drive, Mail Stop 242, Reston, VA 20192. Please do not send your form to this address.

Records Retention Statement

Permanent. Transfer all permanent records to NARA 15 years after closure. (NPS Records Schedule, Resource Management and Lands (Item 1.A.2) (N1-79-08-1))

National Park Service
U.S. Department of the Interior

Technical Preservation Services
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NPS_TPS@nps.gov
www.nps.gov/tps
www.nps.gov/taxincentives