**REVIEW PROCESS FOR FEDERAL AND STATE HISTORIC TAX CREDIT PROJECTS**

**Part 1/A**
Submit Part 1 for Federal
Submit Part A for State

THC Review
30 days*

National Park Service (NPS) Review: Additional 30 days

Receive Part 1/A Approval: letter of preliminary eligibility or certification of historic building

**STATE ONLY**
If not designated at Part A, resubmit Part A upon designation of building

**Part 2/B**
Submit Part 2 for Federal
Submit Part B for State

THC Review
30 days*

NPS Review
Additional 30 days

Any Part 2/B Amendments: Processing time varies

Receive approval letters for Part 2/B and any amendments

**Complete Rehabilitation Project**

**Part 3/C**
Submit Part 3 for Federal
Submit Part C for State

THC Review
30 days*

NPS Review
Additional 30 days

Texas Comptroller’s Office Processing Estimated 30 days

Any Part 2/B Amendments: Processing time varies

Receive Federal tax credit certificate

Receive State certificate of eligibility

**STATE ONLY**
Submit Certificate of Eligibility, application form, and audited cost certification to Texas Comptroller’s Office

**Claim Federal tax credit on income tax return**

**Claim State tax credit on business franchise tax return**

*State review periods listed here are estimates, intended for planning purposes.*

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**TENAS HISTORICAL COMMISSION**

* real places telling real stories

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