Tax Credit Applications 101: “What do you want from me?”

A General Guide to Filling out Your Tax Credit Applications

Tax Credit Workshop
Real Places, 2020
What happens to your application?

1. The first step in processing your application is ensuring that it is complete.
   - Incomplete applications may be placed on hold, depending on the issue.

My “Checklist” when processing applications:
- Are all of the basic application components here?
- Were the correct number of forms/materials received?
- Are the forms completely filled in?
- Are the photos and photo keys properly formatted and legible?
- Was the fee included in the submission?
What happens to your application?

• 2. If complete, forwarded to tax credit project reviewer with 30 day due date

3. When an application part is forwarded to NPS, the applicant and project contact receives e-mail notification that application has been forwarded, including link to Status Check page on NPS website. Contact may request project reviewer’s conditions sheet.

• 4. Applicant will receive emailed invoice from NPS.

• 5. The NPS will contact applicants with the federal application decision (applicant may be notified before THC)

• 6. For state applications, applicant and project contact will receive e-mailed copy of determination letter with hard copies following in the mail
All application components must be submitted to our office in hard copy.

For federal applications, we need duplicate copies of all materials – the second copy will be forwarded to the National Park Service.

For state only applications, we need one copy of all materials.

For simultaneous applications to the federal and state programs, we need:

- **Two copies** of all federal materials including forms, photos, photo keys, and drawings
- **One copy** of the state form and narrative ONLY (no photos, photo keys, or drawings required)
- The state review fee (Part B/C only)
Part 1 & Part A: Main Applications Parts

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE

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.

Make sure you use the latest NPS forms (2016 v.2)
Part 1 & Part A: Main Applications Parts

4. Applicant

I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable]:

- I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
- If I am not the fee simple owner of the above described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011).

For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.

<table>
<thead>
<tr>
<th>Name</th>
<th>Signature (Sign in Ink)</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Applicant Entity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td>City</td>
<td>State</td>
</tr>
<tr>
<td>Zip</td>
<td>Telephone</td>
<td>Email Address</td>
</tr>
</tbody>
</table>

- The form MUST have the applicant’s original/wet-ink signature and SSN or TIN. Scanned or electronic signatures are not accepted
- If the applicant is not also the owner of the property, they must submit a statement from the owner stating they are aware the applicant is pursuing tax credits on the building
TEXAS HISTORICAL COMMISSION

Texas Historic Preservation Tax Credit Application
Part A: Evaluation of Significance

Read instructions carefully before completing application. No certification will be made unless a completed, signed application form has been received. Type or print clearly in black ink. If additional space is needed, attach blank sheets. Please submit only one copy of this application and supporting materials. Please do not use spiral binding, binders or folders to submit your application. You may submit your application in person, via courier service or U.S. Mail. E-mailed or faxed applications will not be accepted. Note: If you wish to participate in the Federal program, you must submit the appropriate Federal application(s) to the THC. Visit www.nps.gov/tps to download applications.

Please Check One: State and Federal Application  State Only Application

Property Name:

Property Address:
Street City County Zip Code

Historic Designation (select all that apply)

- Individually listed on the National Register of Historic Places
- Contributing resource in existing National Register District
- Individually listed as a Recorded Texas Historic Landmark
- Contributing resource in certified Local Historic District
- Individually listed as a State Antiquities Landmark
- Name of district: __________________________
- This is a preliminary request for individual determination of eligibility for the National Register of Historic Places
- This is a preliminary request for a property outside the Area or Period of Significance of an existing district
# Part 1 & Part A: Main Applications Parts

<table>
<thead>
<tr>
<th>Applicant</th>
<th>Project Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Company</td>
<td>Company</td>
</tr>
<tr>
<td>Address</td>
<td>Address</td>
</tr>
<tr>
<td>City</td>
<td>City</td>
</tr>
<tr>
<td>State</td>
<td>State</td>
</tr>
<tr>
<td>Zip</td>
<td>Zip</td>
</tr>
<tr>
<td>Telephone</td>
<td>Telephone</td>
</tr>
<tr>
<td>Email</td>
<td>Email</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property Owner 1</th>
<th>Property Owner 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Company</td>
<td>Company</td>
</tr>
<tr>
<td>Address</td>
<td>Address</td>
</tr>
<tr>
<td>City</td>
<td>City</td>
</tr>
<tr>
<td>State</td>
<td>State</td>
</tr>
<tr>
<td>Zip</td>
<td>Zip</td>
</tr>
</tbody>
</table>

## Applicant Agreement

I hereby swear or affirm, under penalty of perjury, that the information which has been provided in this application is, to the best of my knowledge, true, correct, and complete. I further swear or affirm that I am the owner or have the authority to act on behalf of the owner(s) of the above-described property (within the meaning of owner set forth in Title 13, section 13.1 of the Texas Administrative Code). If I am not the owner of this property, the owner(s) is/are aware of the action I am taking relative to this application, has no objection, and has signed below to affirm the same.

<table>
<thead>
<tr>
<th>Applicant Signature</th>
<th>Applicant Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owner Signature</td>
<td>Owner Name</td>
<td>Date</td>
</tr>
</tbody>
</table>

☐ Continuation sheets attached

3/2019
Part 1 & Part A: Main Applications Parts

Photos
Current photos of all exterior elevations (overview) and representative interiors

Photos need to follow general application guidelines for photos (more on this later)
Maps

• Showing where property is located

• Notate historic district (existing or proposed) and where property is located

= Winnetka Heights Historic District
= Site Location
Part 2 & B: Description of Rehabilitation

**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
- Receive Federal tax credit certificate
- Receive State certificate of eligibility
- Receive tax credit certificate

**STATE ONLY**
- Submit Certificate of Eligibility, application form, and audited cost certification to Texas Comptroller’s Office
- Texas Comptroller’s Office Processing Estimated 30 days
- Receive tax credit certificate

**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.*
The second step in the state and federal tax credit process

- **Detailed** narrative description of what rehabilitation work you propose to undertake on your historic property (the “before”)

- Describe the current state of each feature and how it will be impacted by your project

- Present your architectural plans, drawings, specifications and “before” photos during design and planning phase
# Part 2 & Part B: Main Applications Parts

## General Project and Applicant Information – Part 2

1. **Property Name**
   - Street
   - City
   - County
   - State
   - Zip
   - Name of Historic District

   - 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?

<table>
<thead>
<tr>
<th>Date submitted</th>
<th>Date of certification</th>
</tr>
</thead>
</table>

2. **Project Data**

   - Date of building
   - Estimated rehabilitation costs (QRE)
   - Number of buildings in project
   - Start date (estimated)
   - Completion date (estimated)
   - Number of phases in project
   - Floor area before / after rehabilitation
   - Use(s) before / after rehabilitation
   - Number of housing units before / after rehabilitation
   - Number of low-moderate income housing units before / after rehabilitation

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
4. **Applicant**

I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable]:
- [ ] I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
- [ ] if I am not the fee simple owner of the above described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011).

For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.

<table>
<thead>
<tr>
<th>Name</th>
<th>Signature (Sign in ink)</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Applicant Entity</th>
<th>SSN or TIN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Zip</th>
<th>Telephone</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

[ ] Applicant, SSN, or TIN has changed since previously submitted application.
General Project and Applicant Information – Part B

TEXAS HISTORICAL COMMISSION

Texas Historic Preservation Tax Credit Application
Part B: Description of Rehabilitation

Read instructions carefully before completing application. No certification will be made unless a completed, signed application form has been received. Type or print clearly in black ink. If additional space is needed, attach blank sheets. Please submit only one copy of this application and supporting materials. Please do not use spiral binding, binders or folders to submit your application. You may submit your application in person, via courier service or U.S. Mail. E-mailed or faxed applications will not be accepted.

Note: If you wish to participate in the Federal program, you must submit the appropriate Federal application(s) to the THC. Visit www.nps.gov/tps to download applications. State application fee is due at the time of submission.

Please Check One: ☐ State and Federal Application ☐ State Only Application

Property Name: __________________________________________

Property Address: _________________________________________
Street  City  County  Zip Code

Part A – Evaluation of Significance submitted? ☐ Y ☐ N  Date submitted ___________ Date of certification ___________

Historic District name_________________ ☐ Not in district Subject to Local Review by CLG? ☐ Y ☐ N

State Project ID: THPTC – ______ – ______ – ______

Federal Project ID: NPS # ______________
General Project and Applicant Information – Part B

<table>
<thead>
<tr>
<th>Project Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of buildings on site / involved in project:</td>
</tr>
<tr>
<td>Estimated total / qualified costs of project:</td>
</tr>
<tr>
<td>Estimated start / completion dates of project:</td>
</tr>
<tr>
<td>Property use before / after rehabilitation:</td>
</tr>
<tr>
<td>Check all that apply:</td>
</tr>
<tr>
<td>Tax exempt use property</td>
</tr>
<tr>
<td>Property value before / after rehabilitation (est.):</td>
</tr>
<tr>
<td>Floor area before / after rehabilitation (est.):</td>
</tr>
<tr>
<td>Number of housing units before / after rehabilitation:</td>
</tr>
<tr>
<td>Architecture firms, developers, and/or construction companies to be involved in project (optional):</td>
</tr>
</tbody>
</table>

---

Part 2 & Part B: Main Applications Parts

[Logo]

Texas Historical Commission
Real Places Telling Real Stories

---

[Company Logo]

---

[Image]
General Project and Applicant Information – Part B

Applicant Agreement

I hereby swear or affirm, under penalty of perjury, that the information which has been provided in this application is, to the best of my knowledge, true, correct, and complete. I further swear or affirm that I am the owner or have the authority to act on behalf of the owner(s) of the above-described property (within the meaning of owner set forth in Title 13, section 13.1 of the Texas Administrative Code). If I am not the owner of this property, the owner(s) is/are aware of the action I am taking relative to this application, has no objection, and has signed below to affirm the same.

Release of Project Financial Information

I understand that the information I have provided in this Texas Historic Preservation Tax Credit application may be subject to release to the public under the Texas Public Information Act, Texas Government Code Chapter 552 (the “Act”). I also understand that under Subchapter C of the Act, certain information, including project costs, may be excepted from required disclosure if I timely demonstrate to the Office of the Attorney General of Texas that an exception to mandatory disclosure applies. By checking the appropriate box below, I hereby waive my right to assert that an exception applies to information I have provided in the Project Information section of the application and grant THC permission to release this information in response to a records request submitted to THC under the Act without notifying me. I further authorize THC to use application information I provide in the Project Information section in THC publications or on THC’s website to publicize and promote the Texas Historic Preservation Tax Credit and projects certified through the program. Applicant responses below do not affect approval or disapproval of this application.

☐ Yes, I authorize THC to release information provided in the Project Information section as described above.

☐ No, I do not authorize release of information provided in this Application.

Applicant Signature

Applicant Name

Date

Owner Signature

Owner Name

Date
Describe existing feature and condition:
The existing porch floor is pressure-treated tongue and groove pine. The boards are warping at select locations. Board ends are checked and some are split or eroded. Boards adjacent to column bases are rotting at several locations. Paint is peeling. The columns have stone bases, fluted shafts fabricated from pine boards toenailed together with cut nails, and impressive wood Doric capitals. Joints between the shaft boards are opening and some of the boards are checking or splitting. Boards at the south column are rotting at one location. The tops of the abaci are water damaged.
The porch steps and side buttresses are carved limestone. Each step is carved from one piece of limestone. The steps and buttresses are shifting away from the porch structure and from each other, opening joints and damaging the limestone. The steps have settled sufficiently that the rise between the top step and the porch floor is significantly higher than that of the steps, creating a non code-compliant condition at a primary exit pathway.
“Describe work and impact on feature” – describe in detail exactly what work is proposed including materials, methods, etc.

Describe work and impact on feature:
The masonry will be cleaned with the mildest process possible and using the lowest pressure water wash (less than 600 psi maximum). Minimal tuck pointing is required. New tuck pointing, if needed, will be done with a mortar that is the same in color, texture and composition to original.

Describe work and impact on feature:
Severely deteriorated floor boards will be replaced. Others will be epoxy repaired. All will be primed and painted. The floor structure will be repaired where needed with pressure-treated wood. The restored porch floor will be sound and stable. Column shafts will be preserved by sealing open joints, epoxy repairing checks and rot, selectively installing stainless steel fasteners at select locations where original cut nails are fully corroded, setting protruding nails, and carefully sanding, priming and painting the columns. Tops of the abaci will be epoxy repaired and flashed with copper to prevent further water damage. The columns will be primed and painted and will be structurally stable and rot free. The porch steps will be carefully measured and documented with photographs, then carefully disassembled. A new reinforced concrete foundation will be installed and the steps will be reassembled to match their original relationship with the porch floor and the side buttresses. The restored steps will be structurally stable and provide a safe, code-compliant means of egress from the house. Warped ceiling boards will be flattened to the extent possible. Open joints will be sealed.
Part 2 & Part B: Description of Rehabilitation

Lack of information will delay application processing

<table>
<thead>
<tr>
<th>Number</th>
<th>Feature</th>
<th>Date of Feature</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Brick Walls</td>
<td>1904</td>
</tr>
</tbody>
</table>

Describe existing feature and its condition

Building was damaged in tornado on May 16, 2013. Exterior walls were damaged and parts were destroyed. Features on top of building (cupola and brick columns) were destroyed by the storm.

Photo numbers 3, 4 and 7. Drawing numbers ________________________________

Describe work and impact on feature

Brick to be restored to its condition prior to the storm.
Brick mortar to be repointed.
Cupola and brick columns to be restored.
Follow the application format to avoid delays in processing

8. Feature: 1st Floor Ceilings

Description: The current 1st floor ceiling is original bead board. This bead board needs minor repairs and patching.

Work Impact: The bead board will remain exposed and be repaired.

Use the application form and submit photos separately from the text narrative.
Follow the application format to avoid delays in processing

Can I create my own narrative pages?
Yes, if you follow the narrative format and include ALL information.

What if my work is partially done?
Clarify in your narrative what work has already been completed. This is why our state application allows separate start and end dates for each project component.

<table>
<thead>
<tr>
<th>Past dates</th>
<th>Date work started: 6/1/2016</th>
<th>Date work completed: 6/1/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Future estimates</td>
<td>Date work started: 1/1/2018</td>
<td>Date work completed: 10/1/2018</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Part 2 & B: Photos and Photo Key

- Include comprehensive photos of interior and exterior spaces *prior to any work*, keyed to a floor plan (photo key).
  
  » The photo key shows *where and in what direction* a photo was taken.
  
  » Label the back of your photo with the photo number, subject of photo, and where photo was taken (*more on this later*)

- If *work has already begun*, also include photos of work in progress

- Take clear and highly legible photos of all areas of proposed work

- Description of Rehabilitation should refer to these photos where applicable
Two separate review fees paid to THC and NPS

Part 2 review fee due to NPS after receipt of application (after THC reviews and forwards)
- Request for payment sent via e-mail by NPS to project contact/applicant on Part 2 application
- Pay online through NPS
- **Must be received before review can take place**

Part B review fee should be submitted to THC with Part B application.
- Check made payable to THC
- Write your Project Name or THPTC Number in the memo line
- Use fee schedule to determine amount due based on **estimated** QRE
## THC Review Fee Schedule

<table>
<thead>
<tr>
<th>QRES</th>
<th>Part B</th>
<th>Part C</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5000-- $50,000</td>
<td>$150</td>
<td>$150</td>
</tr>
<tr>
<td>$50,001-- $100,000</td>
<td>$250</td>
<td>$250</td>
</tr>
<tr>
<td>$100,001-- $250,000</td>
<td>$375</td>
<td>$375</td>
</tr>
<tr>
<td>$250,001-- $500,000</td>
<td>$500</td>
<td>$500</td>
</tr>
<tr>
<td>$500,001-- $6,000,000</td>
<td>0.15% of QRE</td>
<td>0.15% of QRE</td>
</tr>
<tr>
<td>Over $6,000,000</td>
<td>$9,000</td>
<td>$9,000</td>
</tr>
</tbody>
</table>
During construction, any changes to the design or scope will require submission of a Part 2/A Amendment.

- This typically requires additional photos, photo keys, and drawings to be submitted with the form

Responses to a conditional approval can be addressed in an amendment

Updates to applicant or property owner can be made through amendments
Part 2 & B Amendments

Instructions: This page must bear the applicant's original signature and must be dated.

1. Property name: Elrose Building
   Property address: 108 W. 16th Street

2. This form: [ ] includes additional information requested by NPS for an application currently on hold.
   [ ] updates applicant or contact information.
   [ ] amends a previously submitted [ ] Part 1   [ ] Part 2   [ ] Part 3 application.
   [ ] 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 ______
   Estimated rehabilitation costs of phase (QRE) ______
   Summarize information here; continue on following page if necessary.
   Amendment 1:
   First floor tenant space sign proposals. See attached drawings for details.
If application is acceptable:

- Application will be approved, with or without conditions

If information is insufficient:

- Applicant will be contacted, required information will be requested
- Application will be placed on hold
- When necessary information is received, application will be reviewed again

If application is not acceptable:

- Applicant may be given a chance to respond to concerns
- Application may be denied
Application Review Process

**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
- 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
- Receive Federal tax credit certificate
- Receive State certificate of eligibility
- Claim Federal tax credit on income tax return
- Claim State tax credit on business franchise tax return

**STATE ONLY**
- Submit Certificate of Eligibility, application form, and audited cost certification to Texas Comptroller’s Office
- Texas Comptroller’s Office Processing Estimated 30 days
- Receive tax credit certificate

*State review periods listed here are estimates, intended for planning purposes.
The third step in the state and federal tax credit process

- Shows that the project is **complete** and adheres to the approved Part 2/B.
- Job of the THC and NPS to review completed work and verify it meets the Standards
- Submission of clear, thorough photos and a THC site visit is required.
- Placed in service documentation (Certificate of Occupancy OR Architect’s Certificate of Substantial Completion) is required for Part C only

**Part 3 and Part C must be submitted and approved to receive the tax credits!**
**HISTORIC PRESERVATION CERTIFICATION APPLICATION**
**PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

**Instructions:** This page must bear the applicant's original signature and must be dated.

<table>
<thead>
<tr>
<th>NPS Project Number</th>
</tr>
</thead>
</table>

1. **Property Name**

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>County</th>
<th>State</th>
<th>Zip</th>
</tr>
</thead>
</table>

Is property a certified historic structure?  

- [ ] Yes  
- [ ] No  

If yes, date of NPS certification OR date of National Register listing

2. **Project Data**

<table>
<thead>
<tr>
<th>Project start date</th>
<th>Project completed and building placed in service date</th>
</tr>
</thead>
</table>

Estimated rehabilitation costs (QRE)  

<table>
<thead>
<tr>
<th>Total estimated costs (QRE plus non-QRE)</th>
</tr>
</thead>
</table>

Number of housing units before/after rehabilitation  

<table>
<thead>
<tr>
<th>Number of low-moderate housing units before/after rehabilitation</th>
</tr>
</thead>
</table>
### Project Information

<table>
<thead>
<tr>
<th>Description</th>
<th>Before</th>
<th>After</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total project cost / Qualified Rehab. Expenditures:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project start date / Placed In Service or completion date:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Documentation provided for Placed In Service date:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property use before / after rehabilitation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Check all that apply:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Non-residential real property (e.g. restaurant, retail, warehouse, or office used by a taxable entity)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Residential rental property</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Owner-occupied</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Tax exempt use property</td>
<td></td>
<td></td>
</tr>
<tr>
<td>□ Leased (Term of lease:)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property value before / after rehabilitation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor area before / after rehabilitation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of housing units before / after rehabilitation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of jobs created in this project (est):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Architecture firms, developers, and/or construction companies involved in project:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Submit proof of project completion. The placed in service date refers to project completion. This date must match the month, date, and year on the submitted documentation. Proof is a certificate of occupancy, architect’s certificate of substantial completion, or contractor’s invoice.

- **Note:** These documents may not apply to all projects
Possible alternative documentation includes contractor receipts reflecting date(s) of work and amount paid.
Part C photos should be taken of the same features and from the same place as Part B photos to show the before and after.

Remember to include a photo key.
Two separate review fees paid to THC and NPS

Part 3 review fee due to NPS after receipt of application (after THC reviews and forwards)

- Request for payment sent via e-mail by NPS to project contact/applicant on Part 3 application
- Pay online through NPS
- **Must be received before review can take place**

Part C review fee should be submitted to THC with Part C application.

- Check made payable to THC
- Write your Project name and THPTC number in the memo line
- Use fee schedule to determine amount due based on **Actual QRE**
<table>
<thead>
<tr>
<th>QRES</th>
<th>Part B</th>
<th>Part C</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5000-- $50,000</td>
<td>$150</td>
<td>$150</td>
</tr>
<tr>
<td>$50,001-- $100,000</td>
<td>$250</td>
<td>$250</td>
</tr>
<tr>
<td>$100,001-- $250,000</td>
<td>$375</td>
<td>$375</td>
</tr>
<tr>
<td>$250,001-- $500,000</td>
<td>$500</td>
<td>$500</td>
</tr>
<tr>
<td>$500,001-- $6,000,000</td>
<td>0.15% of QRE</td>
<td>0.15% of QRE</td>
</tr>
<tr>
<td>Over $6,000,000</td>
<td>$9,000</td>
<td>$9,000</td>
</tr>
</tbody>
</table>
General Application Tips
Tips for Application Submission

Your tax credit application file
Tips for Application Submission

Please do not bind applications

All staples and spiral binding must be undone in order to process and file the application

A tax credit application file
Use binder clips and paper clips whenever possible to organize submissions
Tips for Application Submission

Please submit reasonably sized drawings and plans

• Architectural half-size drawings/plans preferred, if possible (or 11x17)

Submit two (2) copies of Federal applications and one (1) copy of state application in hard copy only

• Only two sets of photos, drawings and plans required
• Original wet ink signatures required
• Please use four digit zip code extension on all Federal applications (if applicable)
General Tips: Photos and Photo Keys

• **Photos must be at least 4x6 in size**
  • Can be printed on paper (2 per page) or as individual prints
• **Place loose prints in a clasp envelope**
• **Remember:** All photos must be numbered and labeled
### General Tips: Photos and Photo Key

<table>
<thead>
<tr>
<th>Photo numbers:</th>
<th>Drawing numbers:</th>
<th>Date work started:</th>
<th>Date work completed:</th>
</tr>
</thead>
<tbody>
<tr>
<td>14, 15, 16, 17, 18, 19</td>
<td></td>
<td>4/1/15</td>
<td>6/10/15</td>
</tr>
</tbody>
</table>

Column shafts will be preserved by sealing open joints, epoxy repairing checks and rot, selectively installing stainless steel fasteners at select locations where original cut nails are fully corroded, setting protruding nails, and carefully sanding, priming and painting the columns. Tops of the abaci will be epoxy repaired and flashed with copper to prevent further water damage. The columns will be primed and painted and will be structurally stable and rot free.

![Photo 14: Front porch ceiling and columns. Note warped ceiling boards due to roof leaks.](image1)

![Photo 16: Typical column showing open joints, peeling paint and rot.](image2)
Example of poor-quality photos

Building is obscured by vines

Blurry, does not show features clearly
Drawings and Plans

• Generally submitted with all projects

• Very simple projects with no plan changes can submit a hand drawn sketch of floor plan to help reviewer orient themselves in the space

• Drawings should be “design-development” level, not too schematic but construction-level not necessary

• Depending on the specific project or scope of work, additional drawings, plans or specifications may be required

• Architectural half-size drawings preferred
THC Tax Credit Program Contacts

Caroline Wright, Tax Credit Program Coordinator
512-463-7687 | Caroline.Wright@thc.texas.gov

Valerie Magolan, Tax Credit Project Reviewer
512-463-3857 | Valerie.Magolan@thc.texas.gov

Austin Lukes, Tax Credit Project Reviewer
512-463-5907 | Austin.Lukes@thc.texas.gov

Greg Smith, National Register Coordinator, Part 1/A Reviewer
512-463-6013 | Greg.Smith@thc.texas.gov

For information on the Texas Historic Preservation Tax Credit: http://www.thc.texas.gov

Information on the Federal Rehabilitation Tax Incentive Program: http://www.nps.gov
Pop Quiz!
Question 1:

What is the most common error on paperwork submitted as part of the Historic Tax Credit program?
Question 1:

What is the most common error on paperwork submitted as part of the Historic Tax Credit program?

Answer:

The check box on section 4, indicating whether the applicant is the owner of the property or acting on their behalf, with their knowledge. Also remember to get a signature in wet ink!
Pop Quiz

Question 2:

Which of the following formats are acceptable for submission of application documents?

A: CD-ROM
B: Paper hard copy
C: Digital transfer (Drive, Dropbox)
D: Fax
E: All of the Above
Question 2:

Which of the following formats are acceptable for submission of application documents?

A: CD-ROM
B: Paper hard copy
C: Digital transfer (Drive, Dropbox)
D: Fax
E: All of the Above
Pop Quiz

Question 3:

What is the ideal way to bind sheets of paper together on submitted documents, and why?
Question 3:

What is the ideal way to bind sheets of paper together on submitted documents, and why?

Answer:

Binder clips or paper clips. These are all reversible and keep documents as clean as possible, and also don’t require additional work from THC staff.