**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
- 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
- Texas Comptroller’s Office Processing Estimated 30 days
- Receive tax credit certificate

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

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

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