# Instructions to Apply For State & Federal Rehabilitation Tax Credits

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

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## PROCESSING FEES

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

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

## APPLYING FOR TAX CREDITS

### VIRGINIA STATE TAX CREDIT ONLY

**Part 1:** ***Evaluation of Significance***

____ **One Virginia Part 1 application** with owner's original signature on current form (revised 7/09).
____ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Copies of historic district maps are available from the Virginia Department of Historic Resources.)
____ **One set** of labeled color photographs, showing streetscapes, all sides of the building, major interior spaces, and specific character-defining features. **Key photos to a floor plan, and if applicable, to a site plan.**
** **Please note:** For properties individually listed on the Virginia Landmarks Register or the National Register of Historic Places, a Part 1 must be submitted if the property has one or more outbuildings or other resources. Please include a photo of each outbuilding/resource, approximate date of construction, brief description, and contributing status.*

**Part 2:** ***Description of Rehabilitation***

____ **One Virginia Part 2 application** with owner's original signature on current form (revised 3/98).
____ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
____ **One set** of labeled color photographs showing condition of the building prior to its rehabilitation. Photograph all areas where significant work is proposed and key to the description of work. **Key photos to a floor plan, and if applicable, to a site plan.**
____ **One set** of drawings showing the **existing floorplan**. (Not-to-scale drawings are acceptable.)
**One set** of drawings showing the **proposed floorplan**.
____ **State review fee check,** and a copy of the Billing Statement.

**Part 3:** ***Request for Certification of Completed Work***

____ **One Virginia Part 3 application** with owner's original signature on current form (revised 2/08) with the original assessment value, the final rehabilitation costs, and the date the project was completed.
____ **One set** of labeled, after-rehabilitation color photographs of building, showing all exterior elevations, significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photos presented with Part 2. Key photos to a floor plan, and if applicable, to a site plan.
____ **State review fee check** and a copy of the Billing Statement.
____ **Copy of State Part 1 certification letter**.
____ **For projects whose eligible rehabilitation expenses exceed $100,000,** a cost certification by a certified public accountant. Costs need to be itemized by category.
____ **For buildings with more than one owner,** a Disclosure of Ownership form. (This does not apply to LLCs.)

## BOTH STATE & FEDERAL TAX CREDITS

- When submitting applications for both State and Federal tax credits remember that the Virginia Department of Historic Resources needs to have a copy of everything sent to the National Park Service (except for Federal credit card forms).
- All forms must have original signatures.
- Photos for the National Park Service must be printed on photographic paper and the images must be at least 4" x 6".

### Part 1: *Evaluation of Significance*

____ **Two Federal Part 1 application forms** with owner's **original** signature on both copies. *(When applying for both State and Federal tax credits, it is not necessary to submit a State Part 1 application form in addition to the two Federal Part 1 application forms.)*

____ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Copies of historic district maps are available from the Virginia Department of Historic Resources.)

____ **Photographs:** Submit two sets of labeled color photos depicting streetscapes, all sides of building, major interior spaces, and specific character-defining features. Key photos to a floor plan, and if applicable, to a site plan.

* ***Please note:*** *For properties individually listed on the National Register of Historic Places, if there are no outbuildings or secondary resources, a Part 1 is not required. However, if the property has one or more outbuildings or other resources (even if they are non-contributing and not part of the project), a full Part 1 is required. Please include a photo of each outbuilding/resource, approximate date of construction, brief description, and contributing status.*

### Part 2: *Description of Rehabilitation*

____ **Two Federal Part 2 application forms** with owner's **original** signature on both copies**.** *(When applying for both State and Federal tax credits, it is not necessary to submit a State Part 2 application form in addition to the two Federal Part 2 application forms.)*

____ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.

____ **Photographs**: Submit two sets of labeled color photos showing the condition of the building prior to rehabilitation. Photograph all areas where significant work is proposed and key to the description of work. Key photos to a floor plan, and if applicable, to a site plan.

____ **Floorplans**:
Two sets of drawings showing the **existing floorplan**. (Not-to-scale drawings are acceptable.)
Two sets of drawings showing the **proposed floorplan**.

____ **Federal credit card authorization form** for processing fees, if appropriate.

____ **State review fee check** and a copy of the Billing Statement.

### Part 3: *Request for Certification of Completed Work*

____ **Two Federal Part 3 application forms and one Virginia Part 3 application form** with owner's **original** signature on all copies. *(When applying for both State and Federal tax credits, for Part 3, it is necessary to submit a Virginia Part 3 application form in addition to the two Federal Part 3 application forms.)*

____ **Photographs**: Submit two sets of labeled after-rehabilitation color photographs of building showing all exterior elevations, significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photos presented with Part 2. Key photos to a floor plan, and if applicable, to a site plan.

____ **Federal credit card authorization form** for processing fees, if appropriate.

____ **State review fee check** and a copy of the Billing Statement.

____ **Copy of State Part 1 certification letter** (for State Part 3 application only).

____ **For the Virginia Credit: For projects whose eligible rehabilitation expenses exceed $100,000,** a cost certification by a certified public accountant of the eligible expenses. Costs need to be itemized by category.

____ **For the Virginia Credit: For buildings with more than one owner,** a Disclosure of Ownership form. (This does not apply to LLCs.)

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