

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 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 he or she is aware of the application and has 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.

**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 9 for instructions on preparing and labeling photographs for certification applications.

## Part 3—Request for Certification of Completed Work

Use the Part 3 form to request approval of an entire completed rehabilitation work. For a completed phase of a project, use an Amendment /Advisory Determination form. 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 actual, official cover sheet, must bear the applicant’s original signature, and must be dated. 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 he or she is aware of the application and has 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.** If a taxpayer claims the rehabilitation tax credit, but never receives Part 3 approval from the NPS, the taxpayer will be subject to recapture of the credit. For additional information concerning late submissions and the IRS regulations, see [Topical Tax Brief - Late Submission of Historic Preservation Certification Applications](#) on the program website.

## Photographs for Certification Applications

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 often require more photographs to illustrate the various elements and areas the building and site.

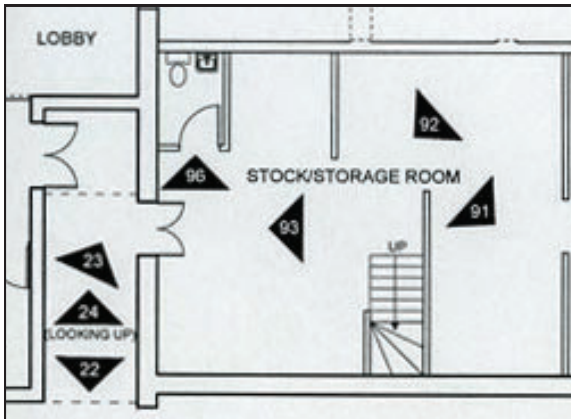
**Labeling photographs.** Photographs must be labeled with the following information:

- Building name (if applicable) and address

- View shown (north side)
- Description of the view (plaster damage in dining room, north wall)
- Date taken

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



**Clarity of 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
- Taken at a high resolution
- Printed on photographic, not photocopy, paper. Professional printing is recommended for best results
- Printed at least 4" x 6" in size

**Format of photographs.** Photographs must be printed. Photocopied photographs (black and white or color), and photographs smaller than 4" x 6" are not accepted. Applicants may submit flash drives of digital photographs only if printed photographs meeting all of the above criteria are also included in the application materials submitted for review.

## Review Fees

The NPS charges a fee for reviewing Part 2 and Part 3 applications according to the fee schedule 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 will bill you for the review fee upon receipt of your application. Do not send payment until requested to do so by the NPS.

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

## For More Information

See the for [program website](#) for more information on the historic preservation tax incentives, including:

- Program regulations
  - [NPS/Department of the Interior regulations, 36 CFR Part 67](#)
  - [Internal Revenue Code Section 47, Rehabilitation credit](#)
  - [IRS Regulations—26 CFR 1.48-12, Qualified rehabilitated buildings](#)
- The [Secretary of the Interior's Standards for Rehabilitation and accompanying Guidelines](#)
- [Planning Successful Rehabilitation Projects](#)
- [Applying the Secretary's Standards to Rehabilitation Projects](#)
- [Technical information](#) on a variety of rehabilitation issues
- Information on the [IRS aspects of the program](#)
- An [online database](#) for application status checks

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

## Contact Us

### National Park Service

[www.nps.gov/tps/tax-incentives.htm](http://www.nps.gov/tps/tax-incentives.htm)

e-mail: [NPS\\_TPS@nps.gov](mailto:NPS_TPS@nps.gov)

202-513-7270

### State Historic Preservation Offices

[www.ncshpo.org/directory/](http://www.ncshpo.org/directory/)