

**STATE OF DELAWARE
HISTORIC PRESERVATION TAX CREDIT APPLICATION
REQUEST FOR CREDIT AWARD**

Property Name _____

DE SHPO OFFICE USE ONLY:

Project Number: _____

Property Address _____

Instructions: This form is to be submitted with the Historic Preservation Tax Credit Application, Part 2 – Certification of Rehabilitation. Please fill out completely in black ink and attach an estimate of the “qualified” expenditures associated with the project indicating on the estimate the Property Name and address as noted above. The estimate of “qualified” expenditures must be prepared by a licensed architect, engineer, or contractor, or a certified construction cost estimator. Information provided will be checked for mathematical accuracy and for adherence to Program guidance.

1. APPLICANT: _____ Signature: _____

Organization (if applicable): _____ Date: _____

Social Security or Taxpayer Identification Number: _____

Address: _____ City: _____ State: _____ Zip: _____

Daytime Telephone Number: _____ Email (optional): _____

2. TAXPAYER: _____ Signature: _____

Organization (if applicable): _____ Date: _____

Social Security or Taxpayer Identification Number: _____

Address: _____ City: _____ State: _____ Zip: _____

Daytime Telephone Number: _____ Email (optional): _____

3. BASIS FOR COMPUTING CREDIT AWARD

Total “qualified” expenditures as documented in attached cost estimate: _____

Total estimate of costs of paving and landscaping: _____

Square footage of Certified Historic Property for which Credits will be claimed: _____ Combined square footage of all additions: _____

Total “qualified” expenditures associated with construction of additions: _____

Square footage or percentage of building, if any, in owner-occupied residential use after rehabilitation: _____

Indicate under which category the Applicant is requesting a Certification of Rehabilitation:

- The Certified Historic Property is eligible for a Federal rehabilitation tax credit under § 47 of the Internal Revenue Code. (Credit Award calculated at 20% of costs)
- The Certified Historic Property is residential and is eligible for a Federal rehabilitation tax credit under § 47 of the Internal Revenue Code, and all or part of the square footage will meet the low income criteria in § 42 of the Internal Revenue Code.* (Credit Award calculated at 30% of costs)
- The Certified Historic Property is an owner-occupied residence, or is not a property eligible for a Federal rehabilitation tax credit under § 47 of the Internal Revenue Code. (Credit Award calculated at 30% of costs up to a maximum award of \$20,000)
- The Certified Historic Property is an owner-occupied residence whose owner has an income level at or below 60% of the median gross income for the County, adjusted by family size.* (Credit Award calculated at 40% of costs up to a maximum award of \$20,000)
- The Certified Historic Property is occupied by a Resident Curator. (Credit Award calculated at 100% Credit up to a maximum award of \$5,000)

* If category chosen indicates low income criteria apply, then supporting documentation must be provided.

DE SHPO Office Use Only:

- The SHPO has issued a Certification of Rehabilitation, and has determined that the project is eligible for a Credit Award of \$ _____. This Credit Award will be funded fully from FY _____ or, if insufficient funds are available, partially from FY _____ and partially from FY _____.
- The SHPO has determined that the project cannot be issued a Certification of Rehabilitation; therefore, no Credit Award can be assigned.
- The SHPO has withdrawn the Credit Award for this project because the project was not “substantially commenced” within one year as required.

Date

Delaware State Historic Preservation Officer

DE SHPO Reviewer/Telephone No.

REQUEST FOR CREDIT AWARD, continued

Additional Taxpayers:

Name: _____

Organization: _____

Street: _____

City: _____ State: _____ Zip: _____

Social Security or Taxpayer Number: _____

Name: _____

Organization: _____

Street: _____

City: _____ State: _____ Zip: _____

Social Security or Taxpayer Number: _____

Name: _____

Organization: _____

Street: _____

City: _____ State: _____ Zip: _____

Social Security or Taxpayer Number: _____

Name: _____

Organization: _____

Street: _____

City: _____ State: _____ Zip: _____

Social Security or Taxpayer Number: _____

Name: _____

Organization: _____

Street: _____

City: _____ State: _____ Zip: _____

Social Security or Taxpayer Number: _____

Attachments: _____ Estimate of "qualified" expenditures
_____ Documentation of low income criteria, if applicable