

**STATE OF DELAWARE
HISTORIC PRESERVATION TAX CREDIT APPLICATION
PART 3 - REQUEST FOR CERTIFICATE OF COMPLETION**

OFFICE USE ONLY

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NPS No. (if applicable):

Project No:

Instructions: See Historic Preservation Tax Credit Guidance for Completing Applications.
Application is incomplete without required attachments.

1. PROPERTY DATA:

Address: _____

Historic Name (if known): _____

2. DATA ON REHABILITATION PROJECT:

Rehabilitation work began on: _____ Rehabilitation work was completed on: _____

Costs attributed to the rehabilitation of the historic structure, allowable new construction, & allowable site work: _____

3. CERTIFICATION:

I hereby apply for a Certificate of Completion for the rehabilitation carried out under Delaware’s Historic Preservation Tax Credit Program and attest that the information provided is, to the best of my knowledge, correct, and that the rehabilitation work is as described in the Part 2 Certification of Rehabilitation Application, as it may have been amended, and that:

I am the taxpayer, or taxpayers if filing jointly, that will be claiming the tax credits [**Attach Revenue Form 1811AC 0905***]

I am the representative of a condominium association [**Attach Revenue Form 1811AC 0905* to assign all credits to the condominium association & a Revenue Form 1811CC 0701* for each condominium owner with documentation of ownership share**]

I am the applicant (developer, non-profit organization, out-of-state owner, etc.) who intends to transfer the tax credits [**Attach Revenue Form 1811AC 0905* to assign tax credits to applicant & Revenue Form 1811CC 0701* to transfer tax credits to a DE taxpayer.**]

4. Name: _____ Signature: _____ Date: _____

5. Notice of Fee to be Assessed (Note: does not apply to applicants categorized as homeowner or resident curator):

The applicant fee is determined at 1.5% of the credit reservation or credit award (whichever is more) in the Part 3 Certification of Completion, and is payable to the State of Delaware. The fee will be calculated by the Delaware State Historic Preservation Office based on the qualified expenditures indicated in the Part 2 Certification of Rehabilitation and its associated documentation. If the applicant requests an increase the amount of tax credits to be awarded to a project, this will result in a supplemental fee. All fees are non-refundable.

6. Required Attachments:

- Documentation of fulfillment of any conditions placed on the *Part 2 -Certification of Rehabilitation*
- Photographs and a Photo Key (see guidance in the Application Instructions)
- Final accounting of “qualified” project costs (see guidance in the Application Instructions)
- Certification of qualified costs from Certified Public Accountant, if applicable (see Application Instructions)

* Revenue Forms 1811AC 0905 and 1811CC 0701 can be found online at: http://revenue.delaware.gov/services/Business_Tax/Forms_New.shtml#bustxcr

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CERTIFICATE OF COMPLETION

The Delaware State Historic Preservation Office has determined that the rehabilitation, or the completed phase thereof, as described in the *Part 2 – Certification of Rehabilitation* Application which was approved on _____, and which has been completed according to that plan is consistent with the *Secretary of the Interior’s Standards and Guidelines for Rehabilitation*, and is compatible with the historic character of the property or the district in which it is located. Therefore, it has been awarded its Certificate of Completion, and the applicant is eligible to claim those Delaware Historic Preservation Tax Credits for which this project is eligible.

Certified by: _____
Timothy A. Slavin, Delaware State Historic Preservation Officer Date

The Delaware State Historic Preservation Office has determined that the rehabilitation, or the completed phase thereof, **is not consistent** with the *Secretary of the Interior’s Standards and Guidelines for Rehabilitation*, and therefore, the project ineligible to receive any Delaware Historic Preservation Tax Credits.

Certified by: _____
Timothy A. Slavin, Delaware State Historic Preservation Officer Date

