

## NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION HISTORIC HOMEOWNERSHIP REHABILITATION TAX CREDIT APPLICATION: PART 1

**DISCLAIMER :** The New York State Office of Parks, Recreation and Historic Preservation (OPRHP) does not provide legal, tax or accounting advice; the information provided is intended to be general in nature; and tax credit applicants are strongly encouraged to consult their own professional tax, accounting and legal advisors on individual tax matters, or consult the NYS Department of Taxation and Finance or the Internal Revenue Service (IRS). OPRHP is not responsible for the information or advice provided as it may affect the specific tax consequences to any individual (including sole proprietor), corporate, partnership, estate or trust taxpayer, which will depend on many other facts and circumstances. The information is for the general benefit of persons interested in obtaining certifications from OPRHP that may allow them to qualify for federal or state historic properties tax credits. Given the frequency of changes in federal and state tax laws, regulations and guidance, of necessity, the information cannot be expected to be completely current and it represents a good faith effort to reference controlling laws and regulations as accurately as possible.

1. **Address of Property:** \_\_\_\_\_

Circle: City/Town/Village: \_\_\_\_\_ County \_\_\_\_\_ NY Zip \_\_\_\_\_

2. **Owner Name:** \_\_\_\_\_  Mailing address same as property

Street: \_\_\_\_\_ P.O. Box Number: \_\_\_\_\_

City: \_\_\_\_\_ NY Zip: \_\_\_\_\_

Home phone: \_\_\_\_\_ Cell phone: \_\_\_\_\_ Email: \_\_\_\_\_

*Determination will be sent through email unless there is no email listed or you indicate you need a hard copy.*

*If more than one owner, attach sheet with 2<sup>nd</sup> owner's name/contact information. Include the % of ownership for each.*

3. **Project Contact** (If other than owner)

Name: \_\_\_\_\_  Mailing address same as property

Street: \_\_\_\_\_ P.O. Box Number: \_\_\_\_\_

City: \_\_\_\_\_ NY Zip: \_\_\_\_\_

Phone Number (daytime): \_\_\_\_\_ Phone Number 2: \_\_\_\_\_

Email address: \_\_\_\_\_

### 4. **Checklist (Required)**

1. Is the house

- at least 50 years old? Yes  No
  - one family owner-occupied? Yes  No
  - multiple family owner-occupied or income producing component? Yes  No
- (NOTE: The property must be owner occupied)  
If the answer is yes, indicate the percent of the square footage that you live in. \_\_\_\_\_

2. Is at least \$5,000 being spent on the rehab? Yes  No   
(NOTE: At least 5% of the total rehab cost being spent on the exterior)

4. Date work will begin \_\_\_\_\_  
(NOTE: All work needs to be approved by OPRHP before it begins and the review period is 30 days.)

5. Total estimated cost of project \$ \_\_\_\_\_

6. Is the property listed on the National Register?

- My property is individually listed in the Register Yes  No  Not Sure
- My Property is part of a Register listed Historic District Yes  No  Not Sure 
  - Name of the historic District: \_\_\_\_\_

8. I give permission to use my project as an example in promotional material Yes  No

Please include:

1. Several color photographs of the house exterior. We prefer them on a Compact Disc (CD) or flash drive along with a printout of images 6 to a page. We will accept images printed on photographic paper, however. Be sure to include all four sides of the building. The application and other materials should be printed.
2. A copy of a street map locating your property.

**Signatures (Original signatures are needed)\*\***

**\*\* If more than two owners, attach a sheet with the additional owner's signature(s) and date(s)**

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Owner (2) Signature: \_\_\_\_\_ Date: \_\_\_\_\_

---

**MAIL COMPLETED APPLICATION TO: (RETAIN A COPY FOR YOUR RECORDS)**

NYS OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION  
NEW YORK STATE TAX CREDIT PROGRAM  
PO Box 189,  
WATERFORD, NY 12188-0189

PHONE: 518-237-8643, FAX: 518-233-9049.  
FOR INFO: [www.nysparks.com/shpo/tax-credit-programs](http://www.nysparks.com/shpo/tax-credit-programs)

**FOR STATE OFFICE USE Part 1**      **Project#** \_\_\_\_\_

**The subject property is a Certified Historic Structure** \_\_\_\_\_  
Signature of State of New York Office of Parks, Recreation and Historic Preservation

Census Tract #: \_\_\_\_\_ Eligible tract? \_\_\_\_\_ NR listed? \_\_\_\_\_

**NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION  
HISTORIC HOMEOWNERSHIP REHABILITATION TAX CREDIT APPLICATION: PART 2**

**Instructions: No certifications will be made unless a completed application form has been received.  
Type or print clearly. If additional space is needed, use continuation sheets.**

**DISCLAIMER :** The New York State Office of Parks, Recreation and Historic Preservation (OPRHP) does not provide legal, tax or accounting advice; the information provided is intended to be general in nature; and tax credit applicants are strongly encouraged to consult their own professional tax, accounting and legal advisors on individual tax matters, or consult the NYS Department of Taxation and Finance or the Internal Revenue Service (IRS). OPRHP is not responsible for the information or advice provided as it may affect the specific tax consequences to any individual (including sole proprietor), corporate, partnership, estate or trust taxpayer, which will depend on many other facts and circumstances. The information is for the general benefit of persons interested in obtaining certifications from OPRHP that may allow them to qualify for federal or state historic properties tax credits. Given the frequency of changes in federal and state tax laws, regulations and guidance, of necessity, the information cannot be expected to be completely current and it represents a good faith effort to reference controlling laws and regulations as accurately as possible.

1. **Owner:** \_\_\_\_\_

(Please include complete contact information including phone number and email address if Part 2 is sent separately from Part 1).

2. **Address of Property:** \_\_\_\_\_

City/Town/Village: \_\_\_\_\_ County \_\_\_\_\_ NY Zip \_\_\_\_\_

3. **Building Description**

Approximate date of original construction: \_\_\_\_\_

Please list known major alterations to home and approximate dates:

Examples include: Additions, siding changes, window replacements, porch replacements, roof replacement, etc.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Attach additional sheets if needed)

**3. Work Proposed:**

Explain in as much detail as possible each part of this project. Use the PROJECT WORK SHEET to list the proposed work. Use the sample below as a guide.

<b>Work Proposed</b>	<b>Existing Condition</b>	<b>Proposed</b>	<b>Estimated Cost</b>
1. Roofing  SAMPLE	Worn out and leaking asphalt shingle roof. (Provide photos showing condition).	Install new 3-tab asphalt shingles. Include all repairs, underlayment, etc.	\$4,500.00
2. Masonry Repointing	Mortar is loose on the rear of the building.	New mortar will match the historic mortar in all qualities including strength, color, texture and tooling.	\$1,000.00

**Project Work Sheet**

<b>Work Proposed</b>	<b>Existing Condition</b>	<b>Proposed</b>	<b>Estimated Cost</b>

**NOTE:** Create your own grid using this model, make copies or download copies of this form at: <http://nysparks.com/shpo/tax-credit-programs>.

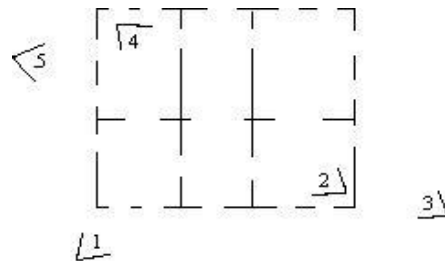
**Project Work Sheet**

<b>Work Proposed</b>	<b>Existing Condition</b>	<b>Proposed</b>	<b>Estimated Cost</b>

4. **Attachments to the application**

A. **Photographs**

- Photographs must be taken before any work is started. Also, work must be approved before work starts.
- Details in the photographs must be clear.
- We prefer digital photographs submitted on a CD along with printed images. These can be printed 6 per page on printer paper in black and white.
- The following views are required:
  - Photos of all 4 sides of the house including 1 straight on from across the street.
  - All areas of work. Interior photos should be taken from diagonally opposite corners of the room unless you are documenting a detail.
  - Key photos to a site plan or a floor plan to show location and camera angle as shown below.
  - Label rooms and the front entrance.



B. **Drawings**

Drawings must be submitted if any new construction or alterations will be performed on the exterior of the house or to the floor plans. For example, if a new porch will be added or if interior walls will be added or removed, drawings must be submitted.

C. **Cut sheets or shop drawings**

If a historic feature is proposed for replacement such as lighting fixtures, doors, or windows, please submit catalogue cut sheets or shop drawings of the replacement feature. Note that OPRHP recommends that historic windows and doors be retained and repaired wherever possible. If these features are beyond repair, please submit photographs documenting their condition.

D. **Fees**

Household Adjusted Gross income for the year in which you will claim the tax credit will be \$60,000 or less. Yes  No

If the “Yes” box is checked, no processing fee will be charged and this Part 2 form will need to be signed and your signature notarized. **If the “No” box is checked, you do not need the notary statement.** See next page for fee amounts.

Penal Law Section 175.35 states: Offering a false instrument for filing is a class E felony.

State of \_\_\_\_\_, County of \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_, before me personally appeared \_\_\_\_\_, to me known and known to me to be the same person(s) described in and who executed the forgoing instrument, and \_\_\_\_\_ he duly acknowledged to me that \_\_\_\_\_ he executed the same for the purposes indicated therein.

Notary Public, \_\_\_\_\_  
(signature) (Please affix stamp)

For households with Adjusted Gross Incomes *over* \$60,000 in the year the credit is claimed, the following fees apply:

**An initial fee of \$25 shall be included with Part 2 of application.**

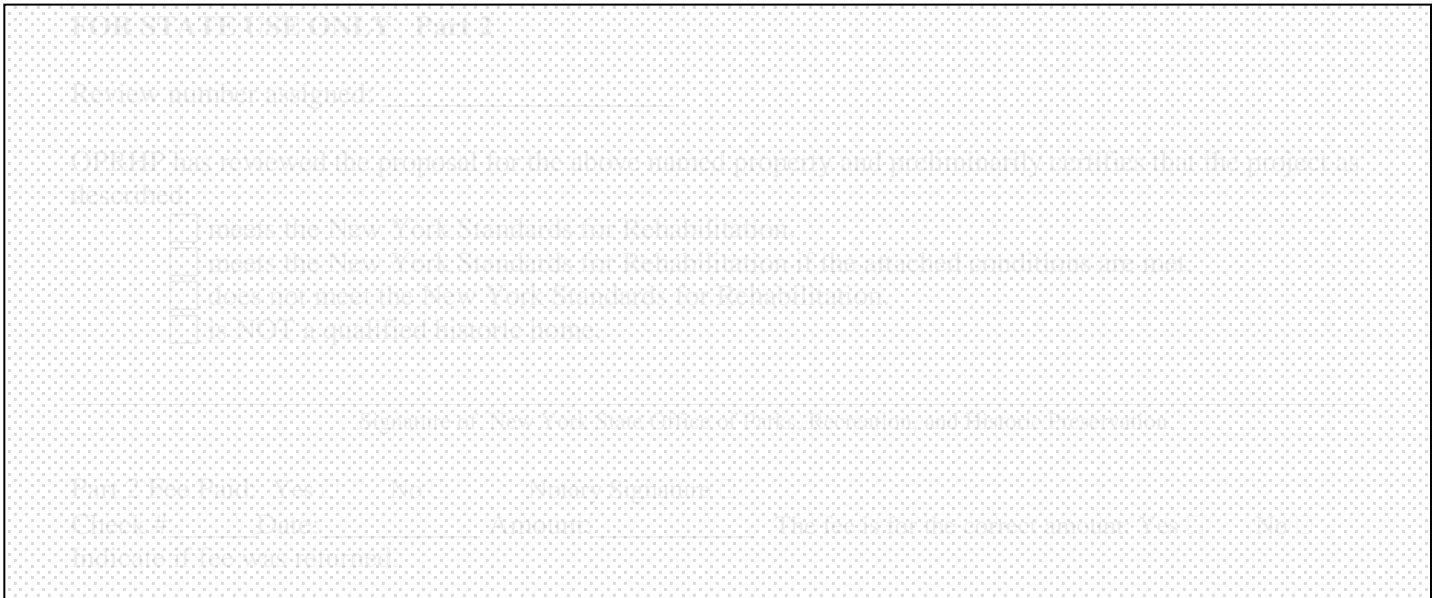
When the project is complete, applicants should send in a Part 3 fee. See Part 3 of the application for the Part 3 fee schedule, which varies depending on the final cost of the project.

**Checks should be made payable to the New York State Office of Parks, Recreation, and Historic Preservation (NYSOPRHP).**

**Signatures (Original signatures are needed)**

Owner Signature: \_\_\_\_\_ Date \_\_\_\_\_

Owner (2) Signature: \_\_\_\_\_ Date \_\_\_\_\_



**MAIL COMPLETED APPLICATION AND FEE TO: (RETAIN A COPY FOR YOUR RECORDS)**

NYS Office of Parks, Recreation and Historic Preservation  
State Tax Credit Program  
PO Box 189  
Waterford, NY 12188-0189

Phone: 518-237-8643, Fax: 518-233-9049

**NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION  
HISTORIC HOMEOWNERSHIP REHABILITATION TAX CREDIT APPLICATION**

**Amendment Sheet  
PART 2**

**Instructions: Use this form if you want to make a change to Part 2 after it has been submitted to NYSOPRHP.**

Project (PR) number) \_\_\_\_\_ Owner: \_\_\_\_\_

Address of Property: \_\_\_\_\_ City/Town/Village: \_\_\_\_\_

County \_\_\_\_\_ NY Zip \_\_\_\_\_

Home Phone: \_\_\_\_\_ Cell: \_\_\_\_\_ Email: \_\_\_\_\_

Work Proposed	Existing Condition	Proposed	Estimated Cost

**Signatures (Original signatures are needed)**

Owner Signature: \_\_\_\_\_ Date \_\_\_\_\_

Owner (2) Signature: \_\_\_\_\_ Date \_\_\_\_\_



**MAIL COMPLETED APPLICATION AND FEE TO: (RETAIN A COPY FOR YOUR RECORDS)**

NYS Office of Parks, Recreation and Historic Preservation  
 NYS Tax Credit Program  
 PO Box 189  
 Waterford, NY 12188-0189  
 Phone: 518-237-8643, Fax: 518-233-9049



**NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION  
HISTORIC HOMEOWNERSHIP REHABILITATION TAX CREDIT APPLICATION  
REQUEST FOR CERTIFICATION OF COMPLETED WORK  
PART 3**

Instructions: Submit after work on house is complete. No certifications will be made unless a completed application form has been received. Type or print clearly. If additional space is needed, use continuation sheets. Please include fee if it applies (see page 2). Note that tax credit is taken for the year in which the Certificate of Completion (COC) is received by the applicant. New York State Office of Parks, Recreation and Historic Preservation will issue a COC upon Part 3 approval. If Part 3 is not submitted by **October 1** in the year in which you want to take the tax credit, OPRHP can not guarantee that the COC will be issued in time.

**DISCLAIMER** : The New York State Office of Parks, Recreation and Historic Preservation (OPRHP) does not provide legal, tax or accounting advice; the information provided is intended to be general in nature; and tax credit applicants are strongly encouraged to consult their own professional tax, accounting and legal advisors on individual tax matters, or consult the NYS Department of Taxation and Finance or the Internal Revenue Service (IRS). OPRHP is not responsible for the information or advice provided as it may affect the specific tax consequences to any individual (including sole proprietor), corporate, partnership, estate or trust taxpayer, which will depend on many other facts and circumstances. The information is for the general benefit of persons interested in obtaining certifications from OPRHP that may allow them to qualify for federal or state historic properties tax credits. Given the frequency of changes in federal and state tax laws, regulations and guidance, of necessity, the information cannot be expected to be completely current and it represents a good faith effort to reference controlling laws and regulations as accurately as possible.

**Project (PR) Number (taken from Part 1 and 2 approval letter)** \_\_\_\_\_

**Please Print:**

1. **Owner:** \_\_\_\_\_  
Address of Property: \_\_\_\_\_  
City \_\_\_\_\_ County: \_\_\_\_\_ NY Zip \_\_\_\_\_  
Home Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_ Email: \_\_\_\_\_

2. Date work was started \_\_\_\_\_ Date the work was completed \_\_\_\_\_

3. I have enclosed:

- Representative photographs of the completed work on a CD (preferred), or clear individual photos printed on photographic paper.  Interior views  Exterior views.
- All the photos also printed 6 per page in black and white or color if a CD is submitted.
- Photographs are keyed to enclosed sketch plan of the building.
- Fee as indicated on the last page.
- No fee because I included with Part 2 a notarized acknowledgment to my signature on this application that states my household adjusted gross income is \$60,000 or less.

**NOTE:** The plan should match the one submitted with the Part II.

**3. Final Project Cost Details**

Include only eligible expenses in this list and in the total cost.

A list of eligible expenses is in Appendix A, the last page of the application. If your house is mixed use (income producing and homeowner occupied), please use the table in Appendix B instead of this one.

<b>Short Description of Completed Work</b>	<b>Final Cost</b>
<b>Total Project Cost (Note that these costs must be already paid)</b>	

4. **Owner:**

I attest that the information provided is correct to the best of my knowledge, and it is consistent with the work described in Part 2 of the residential historic preservation tax credit application.

**Signatures (Original signatures are needed)**

Owner \_\_\_\_\_ Date \_\_\_\_\_

Owner \_\_\_\_\_ Date \_\_\_\_\_

**FEE SCHEDULE**

On March 23, 2011 the following fee schedule for processing applications for the New York State Historic Homeownership Rehabilitation Tax Credit went into effect.

*No Fee* for property owners who certified on Part 2 of their applications that their household adjusted gross income is \$60,000 or less.

For households with Adjusted Gross Incomes *over* \$60,000 the following Part 3 fees apply:

<b>Rehabilitation expenses of:</b>	<b>Fee</b>
\$5,000 - \$9,999	\$25.00
\$10,000 - \$49,999	\$75.00
\$50,000 - \$99,999	\$175.00
\$100,000 - \$149,999	\$275.00
\$150,000 - \$199,999	\$375.00
\$200,000 - \$250,000 and above	\$475.00

**Checks should be made payable to the New York State Office of Parks, Recreation, and Historic Preservation (NYSOPRHP) and should have the PR number in the memo section if one has been assigned. This number can be found on the top of the Part 1 or 2 approval letter.**

<p><b>For STATE OFFICE USE only:</b>                      Review number assigned: _____</p> <p><b>NYSOPRHP certifies that the project is complete.</b></p> <p>_____</p> <p>Signature of New York State Office of Parks, Recreation and Historic Preservation</p> <p>Fee Paid: Yes <input type="checkbox"/>    No <input type="checkbox"/>    Notary Signature <input type="checkbox"/> (Technical staff check Part 2)</p> <p>Check # _____ Date: _____ Amount: _____ The fee is for the correct amount: Yes <input type="checkbox"/>    No <input type="checkbox"/></p> <p>Indicate if fee was returned.</p>
--

**MAIL COMPLETED APPLICATION AND FEE TO: (RETAIN A COPY FOR YOUR RECORDS)**

NYS Office of Parks, Recreation and Historic Preservation  
NYS Tax Credit Program  
PO Box 189  
Waterford, NY 12188-0189

Phone: 518-237-8643, Fax: 518-233-9049

## APPENDIX A

### Qualified Expenses (*provided the work is approved by OPRHP*)

#### Eligible expenses include but are not limited to:

- Ceilings
- Chimneys
- Components of central air conditioning or heating systems
- Electrical wiring and lighting fixtures
- Elevators, sprinkler systems, fire escapes
- Finishes (interior and exterior)
- Flood repair covered by the Federal Emergency Management Agency (FEMA) or insurance
- Floors
- Geothermal heating systems
- Kitchen and bathroom cabinets
- Labor done by hired professional
- Masonry Repairs
- Partitions
- Permanent coverings, such as paneling or tiles
- Plumbing and plumbing fixtures
- Reconstruction of a missing historic porch
- Soft costs: architect and engineering fees, permit fees
- Stairs
- Walls
- Windows and doors
- Other components related to the operation or maintenance of the building

#### Expenses not eligible include but are not limited to:

- Alarm systems
- Appliances (window air conditioning units, refrigerators, etc.)
- Demolition costs (removal of a building on property site)
- New construction costs or enlargement costs (increase in total volume). An exception is the reconstruction of a missing historic porch.
- Fencing
- Feasibility studies
- Financing fees
- Furniture
- Insurance costs
- Labor done by homeowner
- Landscaping
- Leasing expenses
- Maintenance
- Outbuilding rehabilitation (this includes garages)
- Outdoor lighting remote from building
- Parking lot
- Paving
- Planning costs (consultants)
- Planters
- Porches and porticos (not part of original building)
- Retaining walls
- Rubbish removal
- Scaffolding rental
- Sidewalks
- Signage
- Storm sewer construction costs
- Tools
- Window treatments
- Work performed in rental units if the building is a multifamily residence
- Work performed outside the building footprint

*Please note that any work that does not conform to the Secretary of the Interior Standards for Rehabilitation is not an eligible expense and will jeopardize the project's approval for the tax credit.*

*Revised 8-26-16*

## APPENDIX B

### Part 3 Final Project Cost Details for Mixed Use Properties (Income Producing and Homeowner Occupied) Only

**Instructions:** Please fill out Part 3 of the NYS Historic Homeowner Tax Credit application when work is complete. Use this table instead of the table provided if your property is not 100% owner occupied and include it.

Only those expenses associated with the homeowner occupied portion of the building are eligible for this credit. If you live in 40% of the square footage, only 40% of the exterior or shared expenses are eligible for the NYS Historic Homeowner Tax Credit. Basements and attics are considered shared spaces. When you fill out the worksheet, indicate which expenses are associated with the owner occupied portion of the building and indicate that you have done the arithmetic.

Include only eligible expenses in this list and in the total cost. A list of eligible expenses is in Appendix A, the last page of the application. Also, do not include items that were not listed in Part 2 or an amendment and preapproved. At least 5% of the total expenditures need to be on the exterior. Materials must be installed, not just purchased, and the costs must already be paid. Please follow the format of the sample below.

Address \_\_\_\_\_  
 Project (PR) Number \_\_\_\_\_

Photo #	Short Description of Completed Work	Final Cost	Portion of Final Cost Associated with Owner Occupied Portion
1, 2	1. Asphalt shingle roof replaced with new asphalt shingle roof. Included all repairs, underlayment, etc.  <div style="text-align: center; font-size: 2em; font-weight: bold; opacity: 0.5;">SAMPLE</div>	\$4,500.00	We live in 40% of the square footage. .40 x 4,500 = \$1,800
3,4,5,6,7	2. Masonry Repointing	\$1,000.00	.40 x \$1,000 = \$400
8,9	2 <sup>nd</sup> floor bathroom floor tile installation, owner occupied unit	\$1,000	\$1,000

<b>Photo #</b>	<b>Short Description of Completed Work</b>	<b>Final Cost</b>	<b>Portion of Final Cost Associated with the Homeowner Occupied Portion</b>
<b>Total Project Cost</b>			