

**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: \_\_\_\_\_

Phone # (day): \_\_\_\_\_ Phone # 2: \_\_\_\_\_ Email: \_\_\_\_\_

**\*\*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? Yes  No

2. Is at least \$5,000 being spent on the rehab? Yes  No

3. Is at least 5% of the total rehab cost being spent on the exterior? Yes  No

4. Date work began or will begin \_\_\_\_\_ (Note that work needs to be approved by OPRHP before it begins)

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

6. Listed on the National Register? Yes  No  Not Sure

7. Name of National Register listed historic district \_\_\_\_\_

Please include:

- Several color photographs of the exterior of the house. We prefer them on a Compact Disc (CD) 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.
- A copy of a street map locating your property.

**We need original signatures.**

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

Date \_\_\_\_\_

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

Date \_\_\_\_\_

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

**Mail completed application to:**

Office of Parks, Recreation and Historic Preservation, Field Services Bureau, Peebles Island State Park, PO Box 189, Waterford, NY 12188-0189  
Phone: 518-237-8643, Fax: 518-233-9049

**FOR STATE USE**

**NYITC #** \_\_\_\_\_

**The subject property is a Certified Historic Structure**

\_\_\_\_\_  
Signature of New York State Office of Parks, Recreation, and Historic Preservation

**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 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 attached 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<br><br>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.state.ny.us> and follow link to HISTORIC PRESERVATION then select INVESTMENT TAX CREDIT.

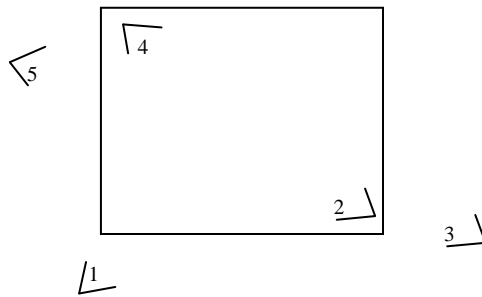
**Project Work Sheet**

| <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.
- Digital photographs should be submitted on a CD along with a printout of 6 images per page. If you can not submit a CD, we will accept images printed on photographic paper.
- The following views are required:
  - One or more views of the exterior of the building.
  - All areas of work. Interior photos should be taken from diagonally opposite corners of the room.
  - Key photos to a site plan or a floor plan to show location and camera angle as shown below.



**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.

**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 form will need to be notarized. If the “No” box is checked, do not notarize. 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.

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

**Fee Schedule**

Beginning March 23, 2011 the following fee schedule for the processing of applications for the New York State Rehabilitation Tax Credit is in effect.

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. This fee shall be subtracted from the final fee below that shall be submitted with Part 3, the Request for Certification of Completed Work.

| Rehabilitation expenses of:     | Fee      |
|---------------------------------|----------|
| \$5,000 - \$9,999               | \$50.00  |
| \$10,000 - \$49,999             | \$100.00 |
| \$50,000 - \$99,999             | \$200.00 |
| \$100,000 - \$149,999           | \$300.00 |
| \$150,000 - \$199,999           | \$400.00 |
| \$200,000 - \$250,000 and above | \$500.00 |

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

**We need original signatures.**

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

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

**For OPRHP use only:**

Review number assigned: \_\_\_\_\_

OPRHP has reviewed the proposal for the above named property and preliminarily certifies that the project as described:

- meets the New York Standards for Rehabilitation.
- meets the New York Standards for Rehabilitation if the attached conditions are met.
- does not meet the New York Standards for Rehabilitation.
- is NOT a qualified historic home.

\_\_\_\_\_  
Signature of New York State Office of Parks, Recreation, and Historic Preservation

**Mail completed application and fee if applicable to:**

NYS Office of Parks, Recreation and Historic Preservation, Field Services Bureau, Peebles Island State Park, 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.

**Address of Property:** \_\_\_\_\_  
 City/Town/Village: \_\_\_\_\_ County \_\_\_\_\_ NY Zip \_\_\_\_\_

| Work Proposed | Existing Condition | Proposed | Estimated Cost |
|---------------|--------------------|----------|----------------|
|               |                    |          |                |
|               |                    |          |                |

**We need original signatures.**

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

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

**For OPRHP use only:**

Review number assigned: \_\_\_\_\_

OPRHP has reviewed the proposal for the above named property and preliminarily certifies that the project as described:

- meets the New York Standards for Rehabilitation.
- meets the New York Standards for Rehabilitation if the attached conditions are met.
- does not meet the New York Standards for Rehabilitation.
- is NOT a qualified historic home.

\_\_\_\_\_  
 Signature of New York State Office of Parks, Recreation, and Historic Preservation

**Mail completed amendment sheet to:**

NYS Office of Parks, Recreation and Historic Preservation, Field Services Bureau, Peebles Island State Park, 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. New York State Office of Parks, Recreation and Historic Preservation will issue a COC upon Part 3 approval.

**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:** \_\_\_\_\_

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

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

3. I have enclosed:

Representative photographs of the completed work on a CD.  Interior views  Exterior views.

Photographs are keyed to enclosed sketch plan of the building.  
**NOTE:** The plan should match the one submitted with the Part II.

I have not previously submitted the Part 2 portion of the application and it is attached.

**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.

| <b>Short Description of Completed Work</b> | <b>Final Cost</b> |
|--|-------------------|
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
|  |                   |
| <b>Total Project Cost</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**

**We need original signatures.**

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

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

Beginning March 23, 2011 the following fee schedule for processing applications for the New York State Historic Homeownership Rehabilitation Tax Credit is in 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 fees apply:

An initial fee of \$25 should have been included with Part 2 of application. The \$25 fee shall be subtracted from the final fee below that shall be submitted with Part 3, the Request for Certification of Completed Work.

| Rehabilitation expenses of:     | Fee      |
|---------------------------------|----------|
| \$5,000 - \$9,999               | \$50.00  |
| \$10,000 - \$49,999             | \$100.00 |
| \$50,000 - \$99,999             | \$200.00 |
| \$100,000 - \$149,999           | \$300.00 |
| \$150,000 - \$199,999           | \$400.00 |
| \$200,000 - \$250,000 and above | \$500.00 |

**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.**

**Mail completed application and fee if applicable to:**

NYS Office of Parks, Recreation and Historic Preservation, Field Services Bureau, Peebles Island State Park, PO Box 189, Waterford, NY 12188-0189  
Phone: 518-237-8643, Fax: 518-233-9049

**For OPRHP use only:**

Review number assigned: \_\_\_\_\_

**NYSOPRHP certifies that the project is complete.**

\_\_\_\_\_  
Signature of New York State Office of Parks, Recreation and Historic Preservation

## 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
- 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.)
- Decks (not part of original building)
- Demolition costs (removal of a building on property site)
- New construction costs or enlargement costs (increase in total volume)
- Fencing
- Feasibility studies
- Financing fees
- Furniture
- Insurance costs
- Labor done by homeowner
- Landscaping
- Leasing expenses
- Maintenance
- 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
- 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.*