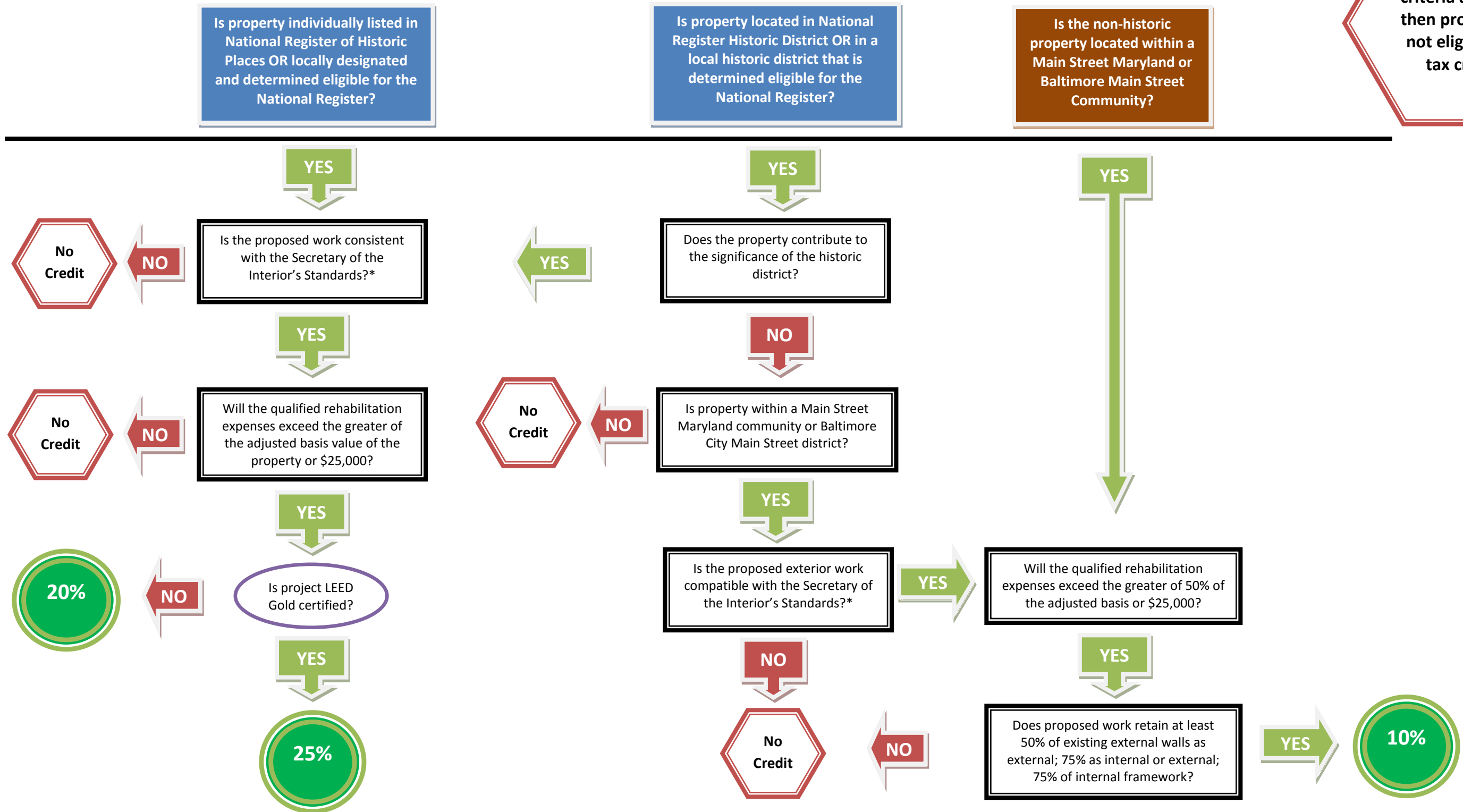


Sustainable Communities Rehabilitation Tax Credit Program

Commercial Projects Eligibility Flowchart

This chart illustrates the most common paths a project may take under the Sustainable Communities Tax Credit Program. The questions posed below are not necessarily in the exact order in which they might be encountered, but rather illustrate the factors that determine eligibility for the program.

If no qualifying criteria are met, then property is not eligible for tax credit



*Secretary of the Interior's Standards for Rehabilitation