MARYLAND DEPARTMENT OF PLANNING

Maryland Historical Trust

Heritage Structure Rehabilitation Tax Credit

Revised 10/2015

HOMEOWNER CERTIFICATION APPLICATION

PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

MHT Project Number (MHT office use only) _____

Instructions: This page must bear the applicant's original signature and must be dated. A copy of this form will be provided to the Comptroller of the Treasury.

1. Property Name _____

Street _____

City _____ Zip _____ County _____

Is the property a certified historic structure? ☐ yes ☐ no If yes, date of MHT certification _____ OR date of National Register/local listing _____

2. Project Data Project start date _____ Project completion date _____

Did the project take more than 24 months to complete? ☐ yes* ☐ no *If answer is yes, you may only claim expenditures incurred in a 24 month period ending with or within the taxable year.

Is the required "Part 3- Itemized Expense Spreadsheet" included with corresponding paid invoices/receipts? ☐ yes

Total rehabilitation costs (including new construction, site work, appliances, etc.) $_____

Total ineligible expenses attributed to new construction, site work, appliances, etc. - $_____

Total ineligible funding, including but not limited to state or local grants or insurance reimbursement funds as described in the Part 2 (see instructions). - $_____

Total Qualified Rehabilitation Expenditures (QRE)
(the 20% tax credit will be based on this amount, which may not exceed $250,000) = $_____

3. Project Contact (if different from applicant)

Name _____ Company _____

Street _____ City _____ State _____

Zip _____ Telephone _____ Email Address _____

4. Applicant List all additional owners on next page.

I hereby apply for certification of the rehabilitation work described above for purposes of the Heritage Structure Rehabilitation Tax Credit. I hereby attest that, to the best of my knowledge, the information provided is correct, and that the completed rehabilitation is consistent with the work described in Part 2 of the Maryland Sustainable Communities Rehabilitation Tax Credit Application Part- 2 certified by the Maryland Historical Trust. I also attest that the structure is not owned by the State of Maryland, a political subdivision of the State, or the Federal government, and that I own, as my residence, the property or the portion of the property, described above. I understand that intensional falsification of factual representations in this application are subject to civil penalties and imprisonment for up to 10 years pursuant to Tax General Article §§ 13-703 and 13-1002(b), Annotated Code of Maryland.

Name _____ Signature _____ Date _____

SSN (or Taxpayer Identification Number) _____

Street _____ City _____ State _____

Zip _____ Telephone _____ Email Address _____

MHT Official Use Only

The Maryland Historical Trust has reviewed the *Heritage Structure Rehabilitation Tax Credit Application* – Part 3 for the above-listed "certified historic structure" and has determined that:

☐ the completed rehabilitation is consistent with the Secretary of the Interior's *Standards for Rehabilitation* and is consistent with the historic character of the property and, where applicable, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." Questions concerning specific tax consequences or interpretations of Maryland tax law should be addressed to the Comptroller of the Treasury. Completed projects may be inspected by an authorized representative of the MHT Director to determine if the work meets the Standards for Rehabilitation. The MHT Director reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.

☐ the completed rehabilitation is not consistent with the Secretary of the Interior's *Standards for Rehabilitation* and therefore certification is denied.

_____ _____
Date Maryland Historical Trust Authorized Signature

☐ MHT comments attached

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Property name _____

Property address _____

5. Additional Owners Continue on additional sheets as needed to list all owners.

Name _____ SSN or Taxpayer Identification Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ SSN or Taxpayer Identification Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ SSN or Taxpayer Identification Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ SSN or Taxpayer Identification Number _____

Street Address _____

City _____ State _____ Zip _____

6. Itemized Expense Spreadsheet Attach the itemized spreadsheet and supporting documentation (paid invoices/receipts/cancelled checks) to the Part 3 Application. Supporting documentation must be keyed to the spreadsheet. Include both eligible and ineligible expenses.

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MANDATORY APPLICATION CHECKLIST

Property Address _____

Instructions: After completing your Part 3 application, print and fill out this checklist to ensure that your application contains at least the minimum documentation required for MHT staff review. This checklist is based on the detailed information included in the Homeowner Instructions. Read and check each section carefully; **the application review period will not begin until a completed application with checklist is submitted.**

☐ **APPLICATION FORM**- I filled in all applicable fields including the social security number of all owners (if jointly owned). I understand that MHT staff may not fill in any missing information on behalf of me; therefore if my application is missing information it will be returned.

☐ **SIGNATURE-** I signed and dated the application after printing.

☐ **ITEMIZED EXPENSE SPREADSHEET-** I have included a spreadsheet of all of my itemized expenses, filled out according to the instructions, with eligible and ineligible expenses clearly delineated. For each item on the spreadsheet I have included supporting documentation consisting of BOTH (1) a copy of the invoice or receipt, showing which goods or services were purchased, and (2) certifiable proof of payment such as a credit card receipt or cancelled check. All supporting documentation is keyed to the spreadsheet.

☐ **PHOTOGRAPHS-** I have included 1 set of clear, color photographs on 4"x6" photo paper with digital copies on CD or thumb drive showing my completed project that correspond to my Part 1 and Part 2 photographs. The entire property, including the **interior and exterior** of all structures is documented, including areas where no work was completed. Photographs are numbered and clearly labeled (including address, date of photograph, and brief description). I understand that incomplete, poor quality, improperly labeled and/or mounted photographs will not be accepted.

☐ **REVIEW FEE-** I have included the remainder of the review fee with a check made payable to the Maryland Historical Trust. The review fee is 3% of the credit amount based on the GREATER of the Part 2 estimated Total Qualified Rehabilitation Expenditures (QRE) or the final total QRE in the Part 3 application, minus the $10 Part 2 review fee.

- If Part 3 final QRE is higher than the estimated Part 2 QRE: ((Part 3 QRE x .20) x .03)- $10 = final review fee

- If Part 3 final QRE is lower than the estimated Part 2 QRE: ((Part 2 QRE x .20) x .03)- $10 = final review fee

☐ **DUPLICATE COPY OF ALL APPLICATION MATERIALS-** I have made a complete copy of all materials for my records.

☐ **I attest that I have read and understand the Heritage Structure Rehabilitation Tax Credit Application and Instructions.**

Name _____ Signature _____ Date _____

SEND THE COMPLETED APPLICATION TO:

Maryland Historical Trust
100 Community Place
Crownsville, MD 21032
attn: Bonnie Baden