

SMALL COMMERCIAL 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 electric 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 yes, you may only claim costs incurred in the 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 ☐

2a. Total rehabilitation costs (including new construction, site work, appliances, etc.)

2b. Total ineligible funding and ineligible expenses (according to spreadsheet)

2c. Total Qualified Rehabilitation Expenditures (QRE) CANNOT EXCEED \$500,000

\$ 0.00

2d. Amount of QRE that is over \$250,000 or exceeds the Part 2 Estimate (if applicable)

2e. TOTAL ALLOWABLE Qualified Rehabilitation Expenditures (QRE) CANNOT EXCEED \$250,000

\$ 0.00

Check if you are applying for the 20% credit plus the additional 5% credit for Opportunity Zone Level 1 tax credits. (Attach required documents) ☐

Check if you are applying for the 20% credit plus the additional 7.5% credit for Opportunity Zone Level 2 tax credits. (Attach required documents) ☐

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 Historic Revitalization 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 Historic Revitalization 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 the property or the portion of the property described above. I understand that intentional 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

Last 4 digits of SSN (or Taxpayer Identification Number)

Street City State

Zip Telephone Email Address

MHT Official Use Only

The Maryland Historical Trust has reviewed the *Historic Revitalization 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, eligibility requirements, and/or does not comply with program requirements 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
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Street Address	
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City	State Zip
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Name	SSN or Taxpayer Identification Number
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Name	SSN or Taxpayer Identification Number
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City	State Zip
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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.

7. Independent Accountant's Report and Schedule of Rehabilitation Costs If applicable, attach a report from an independent Certified Public Accountant summarizing their examination of the Schedule of Rehabilitation Costs and Calculation of Qualified Rehabilitation Expenditures. Attach supporting schedules and calculations to the report.

8. Independent Accountant's Licensure Attestation Form If applicable, attach an attestation form from the independent Certified Public Accountant who conducted the examination demonstrating that the firm is licensed in Maryland or, if licensed in another state, provide evidence of a Maryland firm permit or otherwise meets the requirements established by the Maryland Board of Public Accountancy. Attach the supporting documentation to the attestation form.

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MANDATORY APPLICATION CHECKLIST

Property Address

Instructions: After completing your Part 3 application, 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 Small Commercial 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 last 4 digits of the social security number/TIN 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 Part 3 application and Mandatory Application Checklist in accordance with MHT's signature guidelines.

☐

OPPORTUNITY ZONE - I have included all required documents outlined in the application instructions in order to receive the additional credit for Opportunity Zones.

☐

ITEMIZED EXPENSE SPREADSHEET - If applicable, I have included a spreadsheet of all of my itemized expenses with corresponding supporting documentation keyed to the spreadsheet. A copy of each invoice and receipt is attached.

☐

CPA REPORT - If applicable, I have included a report from an independent CPA summarizing their examination of the Schedule of Rehabilitation Costs and Calculation of Qualified Rehabilitation Expenditures.

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CPA FIRM LICENSURE ATTESTATION FORM - If applicable, I have included the required attestation and supporting documentation demonstrating that the firm is licensed in Maryland or, if licensed in another state, provide evidence of a Maryland firm permit or otherwise meets the requirements established by the Maryland Board of Public Accountancy.

☐

PHOTOGRAPHS - I have prepared all photographs in accordance MHT's photographic guidelines.

☐

Date of photographs: _____

REVIEW FEE - I will pay the remainder of review fee when sent an electronic invoice by the Maryland Historical Trust. I understand that payment must be made within ten (10) days of receiving the invoice. The review fee is 3% of the credit amount based on the Part 2 estimated Total Qualified Rehabilitation Expenditures (QRE), minus the \$10 Part 2 review fee.

☐

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

☐

I attest that I have read and understand the Historic Revitalization Tax Credit Application and Instructions.

☐

Name

Signature

Date
