



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS:
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

OFFICE USE ONLY
Project #

PART 1 APPLICATION: DETERMINATION OF HISTORIC STRUCTURE STATUS

CHECK ONE:

- Application is being made for the Historic Structures Rehabilitation Tax Credit program, CGS section 10-416a
- Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b

1. BUILDING DATA

- a. Building name _____
Address: Street _____
Town _____ State _____ Zip _____
- b. Building is
 - Located in a National Register District, specify: _____
 - Located in a State Register District, specify: _____
 - Located in a complex individually listed on the National Register of Historic Places
 State Register of Historic Places
 - Located in a complex listed as part of a district on the
 - National Register of Historic Places, specify: _____
 - State Register of Historic Places, specify: _____
- c. Attachments
 - Map showing legal boundary of property as listed
 - Map showing legal boundary of parcel under ownership of applicant, if different from that of property as listed

2. OWNER

- a. Name _____
Title _____
Business Entity _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____ Fax # _____
e-mail address _____
Taxpayer SSN, FEIN or Tax Identification Number _____

b. Attachments

- Certificate of Title
- Statement of Authorization to Apply

3. STATEMENT OF HISTORICAL AND ARCHITECTURAL SIGNIFICANCE

Are you applying for tax credits under the federal historic preservation tax incentives program? yes no

a. If yes, fill in below:

Date federal Historic Preservation Certification Application,
Part 1 – Evaluation of Significance (Form 10-168) submitted _____

Date State Historic Preservation Office Review & Recommendation
Sheet (Form 10-168d) signed _____

Attachments

- Copy of cover sheet of Form 10-168
- Copy of State Historic Preservation Office Review and Recommendation Sheet (Form 168d)

b. If no, provide a statement of historical and architectural significance of the building and date of construction.

Attachments

- Statement of historical and architectural significance
- Photographs
- Map showing the boundaries of the registered historic district or complex and location of the building

4. OWNER CERTIFICATION

I hereby attest that I am the owner or authorized agent of the owner of the building described above and that the information I have provided is, to the best of my knowledge, correct. I understand that falsification of factual representations in the application may be subject to legal sanctions.

Signature _____ Date _____

OFFICE USE ONLY

The Connecticut Commission on Culture & Tourism has reviewed the Part 1 application, "Determination of Historic Structure Status," for the above-listed building and has determined that:

- The building qualifies as a certified historic structure.
- The building does not qualify as a certified historic structure. Comments attached.

_____ Date _____

Authorized signature
Connecticut Commission on Culture & Tourism



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS:
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

OFFICE USE ONLY
Project #

PART 2 APPLICATION: REQUEST FOR APPROVAL OF PROPOSED REHABILITATION PLAN

CHECK ONE:

- Application is being made for the Historic Structures Rehabilitation Tax Credit program, CGS section 10-416a
 Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b

1. BUILDING DATA

- a. Building name _____
Address: Street _____
Town _____ State _____ Zip _____
- b. Individually listed on the National Register of Historic Places
 State Register of Historic Places
Date of listing _____
- or
- Date Part 1, "Determination of Historic Structure Status," Form ITC-100
submitted _____ approved _____
CCT Project # _____

2. OWNER

- a. Name _____
Title _____
Business Entity _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____ Fax # _____
e-mail address _____
Taxpayer SSN, FEIN or Tax Identification Number _____
- b. Attachments
 Certificate of Title
 Statement of Authorization to Apply

3. DATA ON REHABILITATION PROJECT

Are you applying for tax credits under the federal historic preservation tax incentives program? yes no

a. If yes, fill in below:

Date federal Historic Preservation Certification Application,
Part 2 – Description of Rehabilitation (Form 10-168a) submitted _____

Date State Historic Preservation Office Review & Recommendation
Sheet (Form 10-168d) signed _____

Attachments

- Copy of cover sheet of Form 168a
- Copy of State Historic Preservation Office Review & Recommendation Sheet (Form 168e) and any attached comments

b. If no, fill in below:

Project start date (est.) _____ Project completion date (est.) _____

Number of phases _____ Time frames _____

Preliminary estimated total construction costs _____

Attachments

- Description of project work
- Architectural drawings Site Plan HVAC plans
- Photographs Specifications Structural plans
- Other data, specify: _____

c. Number of residential units: _____ Number of affordable residential units: _____

Before: Total square footage _____

After: Total square footage _____

Square footage residential _____ As percentage of total sq. footage _____

Square footage nonresidential _____

d. Affordable housing data

unit type and number _____ proposed rent or sale price _____

unit type and number _____ proposed rent or sale price _____

unit type and number _____ proposed rent or sale price _____

municipality median income _____

4. OWNER CERTIFICATION

I hereby attest that I am the owner or authorized agent of the owner of the building described above and that the information I have provided is, to the best of my knowledge, correct. I understand that falsification of factual representations in the application may be subject to legal sanctions.

Signature _____ Date _____

OFFICE USE ONLY

The Connecticut Commission on Culture & Tourism has reviewed the Part 2 application, "Request for Approval of Proposed Rehabilitation Plan," for the above-listed building and has determined that:

- The proposed rehabilitation plan described herein meets the *Standards*. This is a preliminary approval only, since certification of rehabilitation can be issued to the owner of a certified historic structure only after the rehabilitation is completed.
- The proposed rehabilitation plan described herein does not meet the *Standards*. Comments attached.

_____ Date _____
Authorized signature
Connecticut Commission on Culture & Tourism



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS:
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

**PART 3 APPLICATION: REQUEST FOR PRELIMINARY CERTIFICATION AND
RESERVATION OF TAX CREDITS**

CHECK ONE:

- Application is being made for the Historic Structures Rehabilitation Tax Credit program, CGS section 10-416a
 - Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b, 25% tax credit
 - Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b, 30% tax credit for projects with affordable housing units
-

1. BUILDING DATA

Address: Street _____
Town _____ State _____ Zip _____

CCT Project # _____

Date Part 2 application (Request for Approval of Proposed Rehabilitation Plan) approved _____

Attachments

- Copy of CCT approval of Part 2 application
 - Copy of CCT approval of Part 2 amendment(s)
-

2. OWNER

a. Name _____

Title _____

Business Entity _____

Address: Street _____

Town _____ State _____ Zip _____

Telephone # _____ Fax # _____

e-mail address _____

Taxpayer SSN, FEIN or Tax Identification Number _____

b. Attachments

- Certificate of Title
 - Certificate of Legal Existence
 - Statement of Authorization to Apply
-

3. CERTIFICATION and AFFORDABLE HOUSING CERTIFICATE

a. Sources of project financing

Attachment 3A

b. List federal, state, and/or local land use and other development regulatory requirements and indicate status of approval process.

(1) _____

(2) _____

(3) _____

(4) _____

(5) _____

(6) _____

Attachments (as applicable)

Certified copy of one or more municipal resolutions

Copy of one or more permits

Certified copy of Certificate of Appropriateness

Letter from federal agency or State Historic Preservation Office of compliance with historic preservation regulations under Section 106

Other, specify: _____

Other, specify: _____

c. Attach statement of project consistency with stated municipal or regional land use development goals and objectives, including historic preservation, housing or smart growth initiatives.

d. Code compliance requirements

Attachment 3B

e. Eligibility for 30% tax credit

Attachments

DECD Affordable Housing Certificate

4. ESTIMATED QUALIFIED REHABILITATION EXPENDITURES

a. Total structure and land improvement costs _____

b. Qualified rehabilitation expenditures _____

c. Amount of Tax Credit Requested: 25% of Line b _____

or 30% of Line b _____

d. Attachments

Attachment 3C-a: Schedule of Values Historic Structures Tax Credit program

or

Attachment 3C- b: Schedule of Values Historic Preservation Tax Credit program

Application Fee (\$1,000.00)

5. SUBSTANTIAL REHABILITATION TEST

a. Assessed value of certified historic structure _____

b. 25% of assessed value _____

c. Attachments

- Certified copy of assessment from municipal legal records

6. OWNER CERTIFICATION

I hereby attest that I am the owner or the authorized agent of the owner of the building described above and that the information I have provided is, to the best of my knowledge, correct. I understand that falsification of factual representations in the application may be subject to legal sanctions.

Signature _____ Date _____

OFFICE USE ONLY

The Connecticut Commission on Culture & Tourism has reviewed the Part 3 application, "Request for Preliminary Certification and Reservation of Tax Credits" for the above-listed building and has determined that:

- the certification documentation is in accordance with the Regulations of Connecticut State Agencies pursuant to
 - CGS section 10-416a CGS section 10-416b
- the total qualified rehabilitation expenditures meets the substantial rehabilitation test under the Regulations of Connecticut State Agencies pursuant to
 - CGS section 10-416a CGS section 10-416b
- In accordance with the Regulations of Connecticut State Agencies pursuant to CGS section 10-416a a Reservation of Tax Credits has been approved for state fiscal year _____ in the amount of _____. A numbered Reservation Certificate is attached.
- In accordance with the Regulations of Connecticut State Agencies pursuant to CGS section 10-416b a Reservation of Tax Credits of 25% 30% has been approved for state fiscal year _____ in the amount of _____. A numbered Reservation Certificate is attached.

_____ Date _____

Authorized signature
Connecticut Commission on Culture & Tourism



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

ATTACHMENT 3A: SOURCES OF PROJECT FINANCING

Source	Type of Funds	Name of Program and Agency	Amount
Federal			
	1		
	2		
	3		
State			
	1		
	2		
	3		
Municipal			
	1		
	2		
Private			
	1		
	2		
	3		
	4		
TOTAL			



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS:
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

ATTACHMENT 3B: CODE REQUIREMENTS

	Type of code	Code Requirement	Citation	Status of Approvals
1				
2				
3				
4				
5				
6				



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

CONNECTICUT HISTORIC STRUCTURES REHABILITATION TAX CREDIT (CGS Section 10-416a)

ATTACHMENT 3C-a: SCHEDULE OF VALUES

1	2	3	4	5	6	7 ¹
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE	TOTAL EXPENSE	INCURRED PRIOR TO PART 2 APPROVAL
1	2	SITE TESTING/HAZARDOUS MATERIALS				
2	2	ENVIRONMENTAL REMEDIATION: SITE				
3	2	ENVIRONMENTAL REMEDIATION: CERTIFIED HISTORIC STRUCTURE ²				
4	2	SITE GRADING & EXCAVATION ³				
5	2	OTHER SITE WORK ⁴ specify _____ _____ _____				
6	2	LANDSCAPING ⁵				
7	2	SURFACE PARKING, ROADS AND WALKWAYS				
8	2	GARAGES/ STRUCTURED PARKING FACILITY				
9	2	DEMOLITION: SEPARATE BUILDINGS AND/OR STRUCTURES				
10	2	DEMOLITION: GENERAL ⁶				
11	2	DEMOLITION: SELECTIVE ⁷				
12	2	SITE UTILITIES				
13	3	NEW CONCRETE ⁸				
14	3	CONCRETE REPAIRS				
15	4	MASONRY NEW, REPAIR and REPOINTING				

¹ Unless the project qualifies under the transition rule (projects under construction prior to July 1, 2006, but not placed in service as of that date), any costs for which payment has been made prior to the date of approval of the state Part 2 application, Request for Approval of Proposed Rehabilitation Plan, Form ITC 100-a, are not considered eligible.

² Includes abatement of hazardous materials, termite control, or mold

³ Eligible work only if in conjunction with approved addition for building or life-safety code

⁴ Includes hydrology systems and retaining walls

⁵ Includes lawns, plantings, and fencing

⁶ Includes all work to a certified historic structure required to remove deteriorated materials

⁷ Includes only costs associated with approved removal of sections of the building owing to documented structural failure or for the purpose of new construction to recreate documented historic appearance

⁸ Line items Nos. 13 through 17 refer only to work to the certified historic structure

16	4	CONCRETE/MASONRY CLEANING				
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE	TOTAL EXPENSE	INCURRED PRIOR TO PART 2 APPROVAL
17	5	METALS				
18	6	ROUGH CARPENTRY				
19	6	FINISH CARPENTRY				
20	7	MOISTURE PROTECTION				
21	7	INSULATION				
22	7	ROOFING				
23	7	SHEET METAL				
24	7	SIDING (INCLUDES REMOVAL OF NON-HISTORIC, REPAIR, REPLACEMENT)				
25	8	DOORS AND HARDWARE				
26	8	WINDOWS AND GLAZING				
27	9	ACOUSTICAL TILE				
28	9	DRYWALL				
29	9	CERAMIC TILE				
30	9	WOOD FLOORING				
31	9	RESILIENT FLOORING				
32	9	CARPETING				
33	9	PAINTING (INTERIOR AND EXTERIOR)				
34	10	SPECIALTIES				
35	11	CABINETS & VANITIES				
36	11	APPLIANCES				
37	12	BLINDS, SHADES, AND ARTWORK				
38	13	SPECIAL CONSTRUCTION: SEPARATE NEW BUILDINGS				
39	13	ADDITION: NON-CODE REQUIRED				
40	13	ADDITION: CODE REQUIRED				
41	13	ADDITION: HANDICAPPED ACCESS				
42	13	NEW CONSTRUCTION: RECONSTRUCTION				
43	15	ELEVATORS				
44	15	PLUMBING				
45	15	HVAC				
46	15	FIRE SUPPRESSION				

47	16	ELECTRICAL (BUILDING ONLY)				
48		RENTAL EQUIPMENT, specify: ¹ _____ _____ _____				
49		GREEN ROOFS				
50	TOTAL STRUCTURE AND LAND IMPROVEMENTS Column 6					
51	PERMITS AND FEES					
52	CONTRACTOR BOND PREMIUM					
53	TOTAL CONSTRUCTION COSTS Sum of LINES 50-52					
54	TOTAL INELIGIBLE COSTS: Column 4					
55	TOTAL ELIGIBLE COSTS: Column 5					
56	TOTAL ELIGIBLE COSTS INCURRED PRIOR TO PART 2 APPROVAL: Column 7					
57	TOTAL ELIGIBLE COSTS LINE 55 minus LINE 56 or Sum of LINES 55 and 56 if transition rule applies					
ALL-RESIDENTIAL ONLY						
58	GENERAL REQUIREMENTS and BUILDER'S OVERHEAD AND PROFIT: Not to exceed 15% of LINE 57					
59	TOTAL QUALIFIED REHABILITATION EXPENDITURES Sum of LINES 57 and 58					
COMBINED RESIDENTIAL AND NONRESIDENTIAL ONLY ²						
60	BUILDING SQUARE FOOTAGE ³					
61	PER SQUARE FOOT REHABILITATION COSTS LINE 57 divided by LINE 60					
62	NONRESIDENTIAL SQUARE FOOTAGE					
63	NONRESIDENTIAL REHABILITATION COSTS LINE 61 multiplied by LINE 62					
64	TOTAL ELIGIBLE COSTS LINE 57 minus LINE 63					
65	GENERAL REQUIREMENTS and BUILDER'S OVERHEAD AND PROFIT Not to exceed 15% of LINE 64					
66	TOTAL QUALIFIED REHABILITATION EXPENDITURES LINE 64 and 65					

¹ Includes dumpsters, scaffolding etc.

² Under the Historic Structures program nonresidential costs do not qualify as "qualified rehabilitation expenditures."

³ The square footage is the square footage at the time of acquisition irrespective of any subsequently approved demolition plus the square footage of any allowable enlargement of the building envelope to meet code requirements or to recreate a documented historic appearance.

FORM PREPARED FOR:

PROPERTY: NAME: _____

ADDRESS: STREET _____

TOWN _____ STATE _____ ZIP _____

CCT PROJECT # _____

OWNER: NAME _____

BUSINESS ENTITY _____

ADDRESS: STREET _____

TOWN _____ STATE _____ ZIP _____

SCHEDULE OF VALUES FORM (LINES 1-55, COLUMNS 4-6) PREPARED BY:

NAME _____

TITLE _____

BUSINESS ORGANIZATION _____

ADDRESS: STREET _____

TOWN _____ STATE _____ ZIP CODE _____

TELEPHONE # _____

CT LICENSE # _____

I hereby certify that the information I have provided on construction costs is, to the best of my knowledge, correct.

SIGNED _____ DATE _____



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

CONNECTICUT HISTORIC PRESERVATION TAX CREDIT (CGS Section 10-416b)

ATTACHMENT 3C-b: SCHEDULE OF VALUES

1	2	3	4	5	6
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE ¹	TOTAL EXPENSE
1	2	SITE TESTING/HAZARDOUS MATERIALS			
2	2	ENVIRONMENTAL REMEDIATION: SITE			
3	2	ENVIRONMENTAL REMEDIATION: CERTIFIED HISTORIC STRUCTURE ²			
4	2	SITE GRADING & EXCAVATION ³			
5	2	OTHER SITE WORK ⁴ specify _____ _____ _____	_____ _____ _____		_____ _____ _____
6	2	LANDSCAPING ⁵			
7	2	SURFACE PARKING, ROADS AND WALKWAYS			
8	2	GARAGES/ STRUCTURED PARKING FACILITY			
9	2	DEMOLITION: SEPARATE BUILDINGS AND/OR STRUCTURES			
10	2	DEMOLITION: GENERAL ⁶			
11	2	DEMOLITION: SELECTIVE ⁷			
12	2	SITE UTILITIES			
13	3	NEW CONCRETE ⁸			
14	3	CONCRETE REPAIRS			
15	4	MASONRY NEW, REPAIR and REPOINTING			
16	4	CONCRETE/MASONRY CLEANING:			
17	5	METALS			

¹ Regardless of whether costs are eligible, any costs for which payment has been made prior to the date of approval of the state Part 2 application, Request for Approval of Proposed Rehabilitation Plan, Form ITC 100-a, are not considered eligible and should not be included in the Schedule of Values.

² Includes abatement of hazardous materials, termite control, or mold

³ Eligible work only if in conjunction with approved addition for building or life-safety code

⁴ Includes hydrology systems and retaining walls

⁵ Includes lawns, plantings, and fencing

⁶ Includes all work to a certified historic structure required to remove deteriorated materials

⁷ Includes only costs associated with approved removal of sections of the building owing to documented structural failure or for the purpose of new construction to recreate documented historic appearance

⁸ Line items Nos. 13 through 17 refer only to work to the certified historic structure

LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE	TOTAL EXPENSE
18	6	ROUGH CARPENTRY			
19	6	FINISH CARPENTRY			
20	7	MOISTURE PROTECTION			
21	7	INSULATION			
22	7	ROOFING			
23	7	SHEET METAL			
24	7	SIDING (INCLUDES REMOVAL OF NON-HISTORIC, REPAIR, REPLACEMENT)			
25	8	DOORS AND HARDWARE			
26	8	WINDOWS AND GLAZING			
27	9	ACOUSTICAL TILE			
28	9	DRYWALL			
29	9	CERAMIC TILE			
30	9	WOOD FLOORING			
31	9	RESILIENT FLOORING			
32	9	CARPETING			
33	9	PAINTING (INTERIOR AND EXTERIOR)			
34	10	SPECIALTIES			
35	11	CABINETS & VANITIES			
36	11	APPLIANCES			
37	12	BLINDS, SHADES, AND ARTWORK			
38	13	SPECIAL CONSTRUCTION: SEPARATE NEW BUILDINGS			
39	13	ADDITION: NON-CODE REQUIRED			
40	13	ADDITION: CODE REQUIRED			
41	13	ADDITION: HANDICAPPED ACCESS			
42	13	NEW CONSTRUCTION: RECONSTRUCTION			
43	15	ELEVATORS			
44	15	PLUMBING			
45	15	HVAC			
46	15	FIRE SUPPRESSION			

47	16	ELECTRICAL (BUILDING ONLY)			
48		RENTAL EQUIPMENT, specify: ¹ _____ _____ _____		_____ _____ _____	_____ _____ _____
49		GREEN ROOFS			
50		TOTAL STRUCTURE AND LAND IMPROVEMENTS Column 6			
51		PERMITS AND FEES			
52		CONTRACTOR BOND PREMIUM			
53		TOTAL CONSTRUCTION COSTS Sum of LINES 50-52			
54		TOTAL INELIGIBLE COSTS: Column 4			
55		TOTAL ELIGIBLE COSTS: Column 5			
56		GENERAL REQUIREMENTS AND BUILDER'S OVERHEAD AND PROFIT: Not to exceed 15% of LINE 55			
57		TOTAL QUALIFIED REHABILITATION EXPENDITURES Sum of LINES 55 and 56			

¹ Includes dumpsters, scaffolding etc.

FORM PREPARED FOR:

PROPERTY: NAME: _____

ADDRESS: STREET _____

TOWN _____ STATE _____ ZIP _____

CCT PROJECT # _____

OWNER: NAME _____

BUSINESS ENTITY _____

ADDRESS: STREET _____

TOWN _____ STATE _____ ZIP _____

SCHEDULE OF VALUES FORM (LINES 1-55, COLUMNS 4-6) PREPARED BY:

NAME _____

TITLE _____

BUSINESS ORGANIZATION _____

ADDRESS: STREET _____

TOWN _____ STATE _____ ZIP CODE _____

TELEPHONE # _____

CT LICENSE # _____

I hereby certify that the information I have provided on construction costs is, to the best of my knowledge, correct.

SIGNED _____ DATE _____



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS:
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

PART 4 APPLICATION: REQUEST FOR CERTIFICATION OF COMPLETED REHABILITATION

CHECK ONE:

- Application is being made for the Historic Structures Rehabilitation Tax Credit program, CGS section 10-416a
 Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b

1. BUILDING DATA

Address: Street _____
Town _____ State _____ Zip _____
CCT Project # _____
Date Part 2 application (Request for Approval of Proposed Rehabilitation Plan) approved _____
Date of tax credit reservation _____ CCT Reservation # _____
Attachments: Copy of CCT approval of Part 2 amendment(s)

2. OWNER

a. Name _____
Title _____
Business Entity _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____ Fax # _____
e-mail address _____
Taxpayer SSN, FEIN or Tax Identification Number _____

b. Attachments
 Certificate of Title
 Statement of Authorization to Apply

3. DATA ON REHABILITATION PROJECT

- a. This application covers
 entire certified historic structure or phase _____ of _____ phases
- b. Date rehabilitation completed and placed in service _____

Number of residential units placed in service _____
Number of affordable units placed in service _____
Square footage of "identifiable portion of building" placed in service _____

c. Attachments

- Copy of Certificate of Occupancy
- Photographs

- d. Are you applying for tax credits under the federal historic preservation tax incentives program?
 yes no

If yes, fill in below:

Date federal Historic Preservation Certification Application,
Part 3 – Request for Certification of Completed Work (Form 10-168c) submitted _____

Date approved by the National Park Service _____

Attachments

- Copy of cover sheet of Form 168c
- Copy National Park Service approved Form 168c

4. OWNER CERTIFICATION

I hereby apply for certification of completed rehabilitation work for purposes of the State of Connecticut Historic Structures Rehabilitation Tax Credit Program. I hereby attest that I am the owner or authorized agent of the owner of the building described above and that the information I have provided is, to the best of my knowledge, correct. I understand that falsification of factual representations in the application may be subject to legal sanctions.

Signature _____ Date _____

OFFICE USE ONLY

The Connecticut Commission on Culture & Tourism has reviewed the Part 4 application, "Request for Certification of Completed Rehabilitation," for the above-listed building and has determined that:

- The completed rehabilitation meets the *Standards*.
- The completed rehabilitation does not meet the *Standards*. Comments attached.

Tax credit reservation # _____ is hereby canceled.

Authorized signature
Connecticut Commission on Culture & Tourism

Date _____



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

**CONNECTICUT HISTORIC TAX CREDIT PROGRAMS:
HISTORIC STRUCTURES - CGS SECTION 10-416a
HISTORIC PRESERVATION - CGS SECTION 10-416b**

PART 5 APPLICATION: REQUEST FOR ISSUANCE OF TAX CREDIT VOUCHER

CHECK ONE:

- Application is being made for the Historic Structures Rehabilitation Tax Credit program, CGS section 10-416a
 - Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b, 25% tax credit
 - Application is being made for the Historic Preservation Tax Credit program, CGS section 10-416b, 30% tax credit for projects with affordable housing units
-
-

1. BUILDING DATA

Address: Street _____
Town _____ State _____ Zip _____

CCT Project # _____

Date Part 4 application (Request for Final Certification of Completed Rehabilitation) approved _____

Date Reservation Certificate issued _____ Amount _____

Reservation Certificate # _____

Attachments

- Copy of CCT approval of Part 4 application
 - Copy of Reservation Certificate
-
-

2. OWNER OF RECORD

a. Name (if individual) _____

Business Entity _____

Address: Street _____

Town _____ State _____ Zip _____

Telephone # _____ Fax # _____

e-mail address _____

Taxpayer SS, FEIN or Tax Identification Number _____

b. Attachments

- Certificate of Title
- Certificate of Legal Existence

3. DATA ON REHABILITATION PROJECT

a. This application covers
 entire certified historic structure phase ____ of ____ phases

b. Qualified rehabilitation expenditures _____

c. Amount of Tax Credit Requested: 25% of Line b _____
or 30% of Line b _____

Amount of prior tax credit voucher (s) _____ Date issued _____
Voucher # _____

d. Attachments

- Certification of Costs
 - Attachment 5A- a : Schedule of Values - Incurred Costs – Historic Structures Tax Credit program
 - Attachment 5A- b : Schedule of Values - Incurred Costs – Historic Preservation Tax Credit program
 - Confirmation from DECD of compliance with affordable housing requirements
 - Copy of recorded Declaration of Land Use Restrictive Covenants
-
-

4. ASSIGNMENT OF TAX CREDIT VOUCHER

Check as applicable:

- I hereby request that the tax credit voucher for the above-listed historic property be assigned to the individual named as the owner of record in item #2.
- I hereby request that the tax credit voucher be issued in the name of the business entity named as the owner of record in item #2.
- I hereby request that the tax credit voucher for the above-listed historic property be assigned to one or more contributing taxpayers named below:

Name of Corporation _____

Address: Street _____
Town _____ State _____ Zip _____

Telephone # _____

Taxpayer FEIN or CT Tax Registration Number _____

Percentage (or dollar value) of total tax credit _____

Name of Corporation _____

Address: Street _____
Town _____ State _____ Zip _____

Telephone # _____

Taxpayer FEIN or CT Tax Registration Number _____

Percentage (or dollar value) of total tax credit _____

Name of Corporation _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____
Taxpayer FEIN or CT Tax Registration Number _____
Percentage (or dollar value) of total tax credit _____

- I hereby request that the tax credit voucher for the above-listed property be assigned to one or more multiple owners named below:

Name of individual or business entity _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____
Taxpayer SS, FEIN or CT Tax Registration Number _____
Percentage (or dollar value) of total tax credit _____

Name of individual or business entity _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____
Taxpayer SS, FEIN or CT Tax Registration Number _____
Percentage (or dollar value) of total tax credit _____

Name of individual or business entity _____
Address: Street _____
Town _____ State _____ Zip _____
Telephone # _____
Taxpayer SS, FEIN or CT Tax Registration Number _____
Percentage (or dollar value) of total tax credit _____

- Additional pages attached.

5. OWNER CERTIFICATION

I hereby attest that I am the owner or authorized agent of the owner of the above-listed building and that the information I have provided is, to the best of my knowledge, correct. I understand that falsification of factual representations in the application may be subject to legal sanctions.

Signature _____ Date _____

Title _____

Attachment

- Statement of Authorization to Apply

OFFICE USE ONLY

Tax credit voucher # _____ Amount \$ _____ Date of issuance _____

Tax credit voucher # _____ Amount \$ _____ Date of issuance _____

Tax credit voucher # _____ Amount \$ _____ Date of issuance _____

Tax credit voucher # _____ Amount \$ _____ Date of issuance _____



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

CONNECTICUT HISTORIC STRUCTURES REHABILITATION TAX CREDIT (CGS Section 10-416a)

ATTACHMENT 5A-a: SCHEDULE OF VALUES – COSTS INCURRED

1	2	3	4	5	6	7 ¹
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE	TOTAL EXPENSE	INCURRED PRIOR TO APPROVAL
1	2	SITE TESTING/HAZARDOUS MATERIALS				
2	2	ENVIRONMENTAL REMEDIATION: SITE				
3	2	ENVIRONMENTAL REMEDIATION: CERTIFIED HISTORIC STRUCTURE ²				
4	2	SITE GRADING & EXCAVATION ³				
5	2	OTHER SITE WORK ⁴ specify _____ _____ _____	_____ _____ _____		_____ _____ _____	
6	2	LANDSCAPING ⁵				
7	2	SURFACE PARKING, ROADS AND WALKWAYS				
8	2	GARAGES/ STRUCTURED PARKING FACILITY				
9	2	DEMOLITION: SEPARATE BUILDINGS AND/OR STRUCTURES				
10	2	DEMOLITION: GENERAL ⁶				
11	2	DEMOLITION: SELECTIVE ⁷				
12	2	SITE UTILITIES				
13	3	NEW CONCRETE ⁸				
14	3	CONCRETE REPAIRS				
15	4	MASONRY NEW, REPAIR and REPOINTING				
16	4	CONCRETE/MASONRY CLEANING:				

¹ Unless the project qualifies under the transition rule (projects under construction prior to July 1, 2006, but not placed in service as of that date), any costs for which payment has been made prior to the date of approval of the state Part 2 application, Request for Approval of Proposed rehabilitation Plan, Form ITC 100-a, are not considered eligible.

² Includes abatement of hazardous materials, termite control, or mold

³ Eligible work only if in conjunction with approved addition for building or life-safety code

⁴ Includes hydrology systems and retaining walls

⁵ Includes lawns, plantings, and fencing

⁶ Includes all work to a certified historic structure required to remove deteriorated materials

⁷ Includes only costs associated with approved removal of sections of the building owing to documented structural failure or for the purpose of new construction to recreate documented historic appearance

⁸ Line items Nos. 13 through 17 refer only to work to the certified historic structure

17	5	METALS				
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE	TOTAL EXPENSE	INCURRED PRIOR TO APPROVAL
18	6	ROUGH CARPENTRY				
19	6	FINISH CARPENTRY				
20	7	MOISTURE PROTECTION				
21	7	INSULATION				
22	7	ROOFING				
23	7	SHEET METAL				
24	7	SIDING (INCLUDES REMOVAL OF NON-HISTORIC, REPAIR, REPLACEMENT)				
25	8	DOORS AND HARDWARE				
26	8	WINDOWS AND GLAZING				
27	9	ACOUSTICAL TILE				
28	9	DRYWALL				
29	9	CERAMIC TILE				
30	9	WOOD FLOORING				
31	9	RESILIENT FLOORING				
32	9	CARPETING				
33	9	PAINTING (INTERIOR AND EXTERIOR)				
34	10	SPECIALTIES				
35	11	CABINETS & VANITIES				
36	11	APPLIANCES				
37	12	BLINDS, SHADES, AND ARTWORK				
38	13	SPECIAL CONSTRUCTION: SEPARATE NEW BUILDINGS				
39	13	ADDITION: NON-CODE REQUIRED				
40	13	ADDITION: CODE REQUIRED				
41	13	ADDITION: HANDICAPPED ACCESS				
42	13	NEW CONSTRUCTION: RECONSTRUCTION				
43	15	ELEVATORS				
44	15	PLUMBING				
45	15	HVAC				
46	15	FIRE SUPPRESSION				

47	16	ELECTRICAL (BUILDING ONLY)				
48		RENTAL EQUIPMENT, specify: ¹ _____ _____ _____				
49		GREEN ROOFS				
50		TOTAL STRUCTURE AND LAND IMPROVEMENTS Column 6				
51		PERMITS AND FEES				
52		CONTRACTOR BOND PREMIUM				
53		TOTAL CONSTRUCTION COSTS Sum of LINES 50-52				
54		TOTAL INELIGIBLE COSTS: Column 4				
55		TOTAL ELIGIBLE COSTS: Column 5				
56		TOTAL ELIGIBLE COSTS INCURRED PRIOR TO PART 2 APPROVAL: Column 7				
57		TOTAL ELIGIBLE COSTS LINE 55 minus LINE 56 or Sum of LINES 55 and 56 if transition rule applies				
ALL-RESIDENTIAL ONLY						
58		GENERAL REQUIREMENTS and BUILDER'S OVERHEAD AND PROFIT: Not to exceed 15% of LINE 57 ²				
59		TOTAL QUALIFIED REHABILITATION EXPENDITURES Sum of LINES 57 and 58				
COMBINED RESIDENTIAL AND NONRESIDENTIAL ONLY ³						
60		BUILDING SQUARE FOOTAGE ⁴				
61		PER SQUARE FOOT REHABILITATION COSTS LINE 57 divided by LINE 60				
62		NON-RESIDENTIAL SQUARE FOOTAGE				
63		NON-RESIDENTIAL REHABILITATION COSTS LINE 61 multiplied by LINE 62				
64		TOTAL ELIGIBLE COSTS LINE 57 minus LINE 63				
65		GENERAL REQUIREMENTS and BUILDER'S OVERHEAD AND PROFIT Not to exceed 15% of LINE 64 ⁵				
66		TOTAL QUALIFIED REHABILITATION EXPENDITURES LINE 64 and 65				

¹ Includes dumpsters, scaffolding etc.

² Line 58 must represent actual payments not an automatic add on to eligible expenditures

³ Under the Historic Structures program nonresidential costs do not qualify as "qualified rehabilitation expenditures."

⁴ The square footage is the square footage at the time of acquisition irrespective of any subsequently approved demolition plus the square footage of any allowable enlargement of the building envelope to meet code requirements or to recreate a documented historic appearance.

⁵ Line 65 must represent actual payments not an automatic add on to eligible expenditures



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

CONNECTICUT HISTORIC PRESERVATION TAX CREDIT (CGS Section 10-416b)

ATTACHMENT 5A-b: SCHEDULE OF VALUES (COSTS INCURRED)

1	2	3	4	5	6
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE ¹	TOTAL EXPENSE
1	2	SITE TESTING/HAZARDOUS MATERIALS			
2	2	ENVIRONMENTAL REMEDIATION: SITE			
3	2	ENVIRONMENTAL REMEDIATION: CERTIFIED HISTORIC STRUCTURE ²			
4	2	SITE GRADING & EXCAVATION ³			
5	2	OTHER SITE WORK ⁴ specify _____ _____ _____	_____ _____ _____		_____ _____ _____
6	2	LANDSCAPING ⁵			
7	2	SURFACE PARKING, ROADS AND WALKWAYS			
8	2	GARAGES/ STRUCTURED PARKING FACILITY			
9	2	DEMOLITION: SEPARATE BUILDINGS AND/OR STRUCTURES			
10	2	DEMOLITION: GENERAL ⁶			
11	2	DEMOLITION: SELECTIVE ⁷			
12	2	SITE UTILITIES			
13	3	NEW CONCRETE ⁸			
14	3	CONCRETE REPAIRS			
15	4	MASONRY NEW, REPAIR and REPOINTING			
16	4	CONCRETE/MASONRY CLEANING:			

¹ Regardless of whether costs are eligible, any costs for which payment has been made prior to the date of approval of the state Part 2 application, Request for Approval of Proposed rehabilitation Plan, Form ITC 100-a, are not considered eligible and should not be included in the Schedule of Values.

² Includes abatement of hazardous materials, termite control, or mold

³ Eligible work only if in conjunction with approved addition for building or life-safety code

⁴ Includes hydrology systems and retaining walls

⁵ Includes lawns, plantings, and fencing

⁶ Includes all work to a certified historic structure required to remove deteriorated materials

⁷ Includes only costs associated with approved removal of sections of the building owing to documented structural failure or for the purpose of new construction to recreate documented historic appearance

⁸ Line items Nos. 13 through 17 refer only to work to the certified historic structure

17	5	METALS			
LINE	DIV	DIV/TRADE ITEM	INELIGIBLE	ELIGIBLE	TOTAL EXPENSE
18	6	ROUGH CARPENTRY			
19	6	FINISH CARPENTRY			
20	7	MOISTURE PROTECTION			
21	7	INSULATION			
22	7	ROOFING			
23	7	SHEET METAL			
24	7	SIDING (INCLUDES REMOVAL OF NON-HISTORIC, REPAIR, REPLACEMENT)			
25	8	DOORS AND HARDWARE			
26	8	WINDOWS AND GLAZING			
27	9	ACOUSTICAL TILE			
28	9	DRYWALL			
29	9	CERAMIC TILE			
30	9	WOOD FLOORING			
31	9	RESILIENT FLOORING			
32	9	CARPETING			
33	9	PAINTING (INTERIOR AND EXTERIOR)			
34	10	SPECIALTIES			
35	11	CABINETS & VANITIES			
36	11	APPLIANCES			
37	12	BLINDS, SHADES, AND ARTWORK			
38	13	SPECIAL CONSTRUCTION: SEPARATE NEW BUILDINGS			
39	13	ADDITION: NON-CODE REQUIRED			
40	13	ADDITION: CODE REQUIRED			
41	13	ADDITION: HANDICAPPED ACCESS			
42	13	NEW CONSTRUCTION: RECONSTRUCTION			
43	15	ELEVATORS			
44	15	PLUMBING			
45	15	HVAC			
46	15	FIRE SUPPRESSION			

47	16	ELECTRICAL (BUILDING ONLY)			
48		RENTAL EQUIPMENT, specify: ¹ _____ _____ _____			
49		GREEN ROOFS			
50		TOTAL STRUCTURE AND LAND IMPROVEMENTS Column 6			
51		PERMITS AND FEES			
52		CONTRACTOR BOND PREMIUM			
53		TOTAL CONSTRUCTION COSTS Sum of LINES 50-52			
54		TOTAL INELIGIBLE COSTS: Column 4			
55		TOTAL ELIGIBLE COSTS: Column 5			
56		GENERAL REQUIREMENTS AND BUILDER'S OVERHEAD AND PROFIT: Not to exceed 15% of LINE 55 ²			
57		TOTAL QUALIFIED REHABILITATION EXPENDITURES Sum of LINES 55 and 56			

¹ Includes dumpsters, scaffolding etc.

² Line 56 must represent actual payments not an automatic add on to eligible expenditures.