

**APPLICATION FOR COLORADO STATE INCOME TAX CREDIT
FOR HISTORIC PRESERVATION**

Pursuant to House Bill 90-1033 (CRS 39-22-514)

I N S T R U C T I O N S

PART 1 -- PRELIMINARY APPROVAL

Part 1 should be completed prior to start of a restoration, preservation or rehabilitation project for which a taxpayer requests a state income tax credit. **(PLEASE NOTE: Work completed prior to obtaining preliminary approval may not qualify for the tax credit. Ask the Colorado Historical Society for details.)** The completed form should be sent to your local government if listed below or to the Colorado Historical Society if your community is not listed:

Aspen, Aurora, Boulder, Castle Rock, Central City, Colorado Springs, Crested Butte, Denver, Durango, Georgetown, Golden, Idaho Springs, Lake City, Littleton, Longmont, Manitou Springs, Steamboat Springs and Telluride.


Colorado Historical Society
Office of Archaeology and
Historic Preservation
1300 Broadway, Denver, CO 80203

1. **PROPERTY INFORMATION.** Provide the name and address, including street, city, county and zip code, as well as the legal description of the property. Provide the name of the historic district if the structure is located within a designated historic district. Be sure to specify both the general type of property -- personal, business or investment (rental), as well as the specific use -- residential, retail, wholesale/manufacturing, office, etc.
2. **APPLICANT INFORMATION.** Provide the name of the taxpayer filing the application. Include the required information for both business and residence as well as the taxpayer identification number or social security number of the applicant. **If more than one taxpayer intends to claim the credit, include on a separate sheet the name, address and taxpayer ID number for all taxpayers intending to claim the credit.**
3. **OWNER INFORMATION.** If the owner is someone other than the applicant, include this information. If it is the same, write "same."
4. **PROJECT CONTACT.** Specify the contact person for the project (may be applicant, owner, or a third party).
5. **PROPERTY DESCRIPTION.** Provide a brief description of the property. Include a description of the exterior and any significant interior details: number of stories, basic floor plan, construction materials and details. Also describe distinctive architectural features, such as hardware, woodwork and trim, stairways and fireplaces.
6. **PHOTOGRAPHS OF THE BUILDING.** Provide photographs to adequately show all sides of the structure(s) as well as close up photographs showing details. Interior photographs are also required for any interior rehabilitation work that will be claimed for tax credit. Photos must be at least 3" x 5" and may be either black & white or color.
7. **DESCRIPTION OF PROPOSED REHABILITATION/PRESERVATION WORK.** In the numbered blocks, provide a description of the project. A separate block should be used to describe work on a specific feature (use as many additional sheets as necessary). Describe each feature and include its present condition, then describe the proposed work and the impact to the feature. Include labeled and numbered photographs of each feature. Use as many blocks as needed to completely describe the entire project. Examples of such features are: stairways, windows, doors, roofing, chimneys, floors, exterior and interior finishes, major spaces, etc. Drawings, if available, must be keyed to the descriptions. All proposed work on the project must be described, whether or not it is a qualified cost for the credit. For example, neither additions nor landscaping costs are allowable for the credit, nevertheless proposed additions and landscaping should be described.

8. **COST ESTIMATE OF PROPOSED WORK.** To the best of your knowledge, provide an estimate of the costs of the proposed work. List separate costs as closely as possible to the features described in No. 7 of this application; however, only qualified costs on qualified rehabilitation work need be itemized. In addition to providing the total for qualified costs, include an estimate of the total cost of the entire project, including the cost of work that does not qualify for the tax credit such as additions, landscaping, site work, architect fees, etc.

9. **PROJECT STARTING DATE AND PROJECT COMPLETION DATE.** The work must be completed in a 24-month period.

10. **APPLICANT'S SIGNATURE.** **Provide signatures of all taxpayers claiming the credit (use additional sheets if necessary).**



PART 2 -- FINAL APPROVAL

Part 2 must be submitted within 60 days of the completion of the project. The completed form should be sent to:

1 - 4. Other than the **name of the property**, which **must be indicated**, these sections should be completed only if the information varies from that provided in Part 1. Wherever the information is the same, write "see Part 1," but **be sure to include all new or differing information** (see Part 1 for instructions).

5. **PROJECT STARTING DATE AND COMPLETION DATE.** Provide accurate starting and completion dates of project under consideration.

6. **PHOTOGRAPHS OF COMPLETED WORK.** Provide numbered and labeled photographs documenting all completed work. The photographs should as clearly as possible show all features described in No. 7 in Part 1. Photographs of the completed features should closely duplicate the "before" photographs provided with Part 1.

7. **PROJECT COSTS.** Provide the actual costs of the completed project for all qualified costs. List costs as closely as possible to the categories used under No. 8 in Part 1. Provide the total of all qualified costs on qualified rehabilitation. Also provide the total cost of the project including non-qualified costs.

8. **APPLICANT'S SIGNATURE AND DATE.** **Provide a signature and date for all taxpayers claiming the credit.**

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PART 1 -- PRELIMINARY APPROVAL

1. PROPERTY INFORMATION

Name of Property _____
Address _____
City/Town _____ County _____ Zip _____
Name of Registered Historic District _____
Property Type: personal ___ business ___ investment (rental) ___
Use of Property: Current _____
After Rehabilitation _____
Legal Description:

2. APPLICANT INFORMATION (taxpayer claiming the credit)

Name _____
Type of Entity: Individual ___
Partnership: General ___ Limited ___
Corporation: Regular ___ Subchapter S ___
Limited Liability Company ___
Name of authorized company official
(if applicant is not an individual): _____
Business address: _____
City/Town _____ State _____ Zip _____
Telephone () _____
Residential address: _____
City/Town _____ State _____ Zip _____
Telephone () _____
Taxpayer Identification Number
(or Social Security Number): _____
Applicant is: (check one) owner ___ tenant ___

If more than one taxpayer intends to claim the credit, include on a separate sheet the name, address and taxpayer ID number for all taxpayers intending to claim the credit.

3. OWNER INFORMATION, if applicant is other than owner (if owner is applicant, write "same")

Name _____

Address _____

City/Town _____ State _____ Zip _____

Telephone (____) _____

4. PROJECT CONTACT

Applicant Owner Other (specify below)

Name _____

Address _____

City/Town _____ State _____ Zip _____

Telephone (____) _____

5. PROPERTY DESCRIPTION (see instructions)

Original Date of construction: _____

6. PHOTOGRAPHS OF THE PROPERTY MUST BE INCLUDED (see instructions)

(if drawings are available, they should also be included)

7. DESCRIPTION OF REHABILITATION

1. Architectural Feature _____
Describe feature and its condition:

Describe work/impact on feature:

2. Architectural Feature _____
Describe feature and its condition:

Describe work/impact on feature:

3. Architectural Feature _____
Describe feature and its condition:

Describe work/impact on feature:

Photo no. _____ Drawing no. _____

DESCRIPTION OF REHABILITATION (continued)

Architectural Feature _____
Describe feature and its condition:

Describe work/impact on feature:

Architectural Feature _____
Describe feature and its condition:

Describe work/impact on feature:

Architectural Feature _____
Describe feature and its condition:

Describe work/impact on feature:

Photo no. _____ Drawing no. _____

8. COST ESTIMATE OF PROPOSED WORK

Itemized:

Estimated total qualified costs _____

Estimated total project cost _____

9. PROJECT STARTING DATE _____

PROJECT COMPLETION DATE _____

10. APPLICANT'S SIGNATURE

I hereby apply for preliminary approval to proceed with the above described work for which I intend to claim a state income tax credit for historic rehabilitation. I attest that I am the property's owner or a qualified tenant with a lease of five or more years and that the information I have provided is, to the best of my knowledge, true and correct. I hereby agree to allow representatives of the Reviewing Entity access to the property as may be necessary and reasonable for the review and approval of this application.

Name _____ Date _____

CERTIFICATIONS
(for official use only)

Name of Property _____ Applicant _____

The Reviewing Entity certifies that this property:

___ is individually listed in the State Register of Historic Places.

___ is a local landmark designated by a certified local government.

___ is located in a historic district that is:

___ on the State Register of Historic Places

___ locally designated by a certified local government; and

this property ___ contributes ___ does not contribute to the significance of the district.

___ is not listed in the State Register of Historic Places nor is it a local landmark designated by a certified local government.

The Reviewing Entity has reviewed the application and:

___ approves the application as submitted and grants preliminary approval authorizing the owner to proceed with the proposed work.

___ approves the application with the conditions stated below and grants preliminary approval authorizing the owner to proceed with the work with the understanding that these conditions shall be met.

___ rejects the application for the following reason(s):

___ tables the application and requests the following additional information before the application will be reconsidered:

Reviewing Entity: _____
(specify SHPO or name of CLG town)

_____ Date

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PART 2 -- FINAL APPROVAL

1. PROPERTY INFORMATION

Name of Property _____
Address _____
City/Town _____ County _____ Zip _____
Name of Registered Historic District _____
Property Type: personal ___ business ___ investment (rental) ___
Use of Property: Current _____
After Rehabilitation _____
Legal Description:

2. APPLICANT INFORMATION (taxpayer claiming the credit)

Name _____
Type of Entity: Individual ___
Partnership: General ___ Limited ___
Corporation: Regular ___ Subchapter S ___
Limited Liability Company ___
Name of authorized company official
(if applicant is not an individual): _____
Business address: _____
City/Town _____ State _____ Zip _____
Telephone () _____
Residential address: _____
City/Town _____ State _____ Zip _____
Telephone () _____
Taxpayer Identification Number
(or Social Security Number): _____
Applicant is: (check one) owner ___ tenant ___

If more than one taxpayer intends to claim the credit, include on a separate sheet the name, address and taxpayer ID number for all taxpayers intending to claim the credit.

3. OWNER INFORMATION, if applicant is other than owner (if owner is applicant, write "same")

Name _____
Address _____
City/Town _____ State _____ Zip _____
Telephone () _____

4. PROJECT CONTACT

___ Applicant ___ Owner ___ Other (specify below)

Name _____

Address _____

City/Town _____ State _____ Zip _____

Telephone (____) _____

5. PROJECT STARTING DATE _____

PROJECT COMPLETION DATE _____

6. PHOTOGRAPHS OF THE PROPERTY MUST BE INCLUDED (see instructions)

7. PROJECT COSTS

Itemized:

Total qualified costs _____

Total project cost _____

8. APPLICANT'S SIGNATURE

I hereby attest that I am the property's owner or a qualified tenant with a lease of five or more years, that all work on this project has been completed and executed according to the proposed project description as stated in Part 1 and approved by the Reviewing Entity, and that all itemized costs are allowable to claim for tax credits under CRS 39-22-514 (12)(e)and(g). I hereby agree to allow representatives of the reviewing entity access to the property as may be necessary and reasonable for the final approval of the completed work.

Name _____ Date _____

CERTIFICATION
(for official use only)

Name of Property _____ Applicant _____

The Reviewing Entity has reviewed this application and:

Approves the completed work

Does not approve the completed work

Returns the application and requests additional information as stated below before the application will be reconsidered.

Other

TOTAL APPROVED AMOUNT FOR REHABILITATION

Reviewing Entity: _____
(specify SHPO or name of CLG town)

Date

****** NOTICE TO TAXPAYER ******

DO NOT FILE THIS FORM WITH YOUR TAX RETURN

**VERIFICATION OF QUALIFIED NATURE
OF HISTORIC PRESERVATION EXPENDITURES**

(To Be Filed With Tax Return)

QUALIFIED PROPERTY

Name of Property _____

Address _____

City/Town _____ County _____

Historic District Name (if applicable) _____

TAXPAYER

Colorado Taxpayer ID Number (or SSN) _____

Name _____

Address _____ Phone () _____

City/Town _____ State _____ Zip _____

QUALIFIED COSTS AND AMOUNT OF TAX CREDIT

Total Qualified Cost For Project _____

Maximum Tax Credit for Project _____

Maximum Tax Credit for this Taxpayer _____

PROJECT COMPLETION DATE: _____

REVIEWING ENTITY

Name _____

Authorized Official _____

Address _____ Phone () _____

City/Town _____ State _____ Zip _____

I, the duly, authorized official of the above named Reviewing Entity, hereby verify that the above named property is a qualified property pursuant to CRS 39-22-514(12)(h) and that the completed qualified rehabilitation meets the provisions of CRS 39-22-514(3)(a)(III)(A)(B)(C).

By: _____ Date _____

(signature of official)