

# Technical Preservation Services

Federal Historic Tax Credit Program

Applicant User Guide



State Historic Preservation Office

Ohio History Connection

# Federal Historic Tax Credit Program Applicant User Guide

## Table of Contents

Introduction .....	4
A Brief History of the Federal Historic Tax Credit Program .....	4
Application Process Overview for the 20% Federal Rehabilitation Investment Tax Credit program: .....	4
Before You Apply .....	4
Basic Submission Requirements (BSRs) .....	4
Application Review Fees .....	5
Roles of SHPO and NPS: .....	5
National Register of Historic Places and its role in Tax Credit Applications .....	5
Late Submissions .....	5
Response to Holds – A-Z Resubmission .....	6
Part 1: Evaluation of Significance .....	6
Part 1 Review Decision by NPS.....	6
Additional Guidance and Tips for Completing and Submitting a Part 1 Application. ....	6
Part 1 and the National Register of Historic Places.....	7
When Should I Submit a Part 1 Application? .....	7
What Should I Submit with the Part 1 application?.....	7
Submitting Part 1 Photos .....	8
How Can I Know the Best Photographs to Take? .....	8
How Long Does It Take for a Part 1 To Be Reviewed? .....	9
Common Definitions .....	9
Part 2: Description of Rehabilitation Work .....	9
Part 2 Review Decision by NPS.....	10
Additional Guidance and Tips for Completing and Submitting a Part 2 Application. ....	10
Preliminary Meeting .....	10
General Recommendations.....	10
What Information Should I Include in Part 2?.....	11
What Materials Should I Submit with Part 2?.....	12
Submitting Part 2 Photos .....	12
Additions .....	13
How Long Does It Take for Part 2 To Be Reviewed? .....	13
When is an Amendment Needed?.....	13

# Federal Historic Tax Credit Program Applicant User Guide

Drawings.....	14
Common/General Definitions.....	14
Windows .....	15
General Replacement Window Tips.....	15
Replacement of Non-Historic Windows.....	16
Required Documentation for Replacement Windows .....	16
Part 3: Request for Certification of Completed Work .....	16
Part 3 Review Decision by NPS.....	17
Additional Guidance and Tips for Completing and Submitting a Part 3 Application .....	17
Submit Amendments Forms as Needed .....	17
Photographs .....	17
Submitting Part 3 Photos .....	17
How Long Does It Take for My Part 3 To Be Reviewed? .....	18
Amendments to Approved Work / Advisory Determinations.....	18
How Long Does It Take to Review an Amendment? .....	18
Amendment Review Decision by NPS .....	19
Amendment & Advisory Determination Review Decision by NPS .....	19
Submitting Your Project for SHPO Review.....	19
Photographs .....	19
Architectural Plans or Drawings .....	19
Existing and proposed plans: .....	20
Supplemental Information .....	20
Naming conventions .....	20
Signatures.....	20
Ready to Transmit to SHPO .....	20

## **Appendix A / Basic Submission Requirements**

## **Appendix B / SHPO File Naming Conventions**

## **Appendix C / Photo Submission Requirements**

# Federal Historic Tax Credit Program

## Applicant User Guide

### Introduction

This manual is meant to provide comprehensive guidance on the Federal Historic Rehabilitation Tax Credit (HTC), administered by the State Historic Preservation Office (SHPO) of the Ohio History Connection (OHC). The tax credit program encourages the preservation and rehabilitation of historic buildings, playing a significant role in revitalizing communities and preserving our architectural heritage.

### A Brief History of the Federal Historic Tax Credit Program

Since its inception in 1976, the Federal Historic Preservation Tax Incentives program has played a pivotal role in the preservation and revitalization of historic buildings across the United States. This initiative, administered by the National Park Service (NPS) in partnership with the State Historic Preservation Offices (SHPOs) and the Internal Revenue Service (IRS), has been instrumental in encouraging private sector investment in the rehabilitation of historic properties. By offering a 20% income tax credit for qualifying rehabilitation projects, the program has successfully leveraged over \$116.34 billion in private investment, contributing significantly to community revitalization and job creation. As of 2021, the program generated over \$7.16 billion in private investments in historic preservation and community revitalization. These achievements underscore the program's profound impact not only on preserving America's architectural heritage but also in stimulating economic growth, particularly in historically marginalized communities. The program's success in revitalizing neighborhoods, supporting small businesses, and promoting sustainable development has made it one of the nation's most successful and cost-effective community revitalization programs.

### Application Process Overview for the 20% Federal Rehabilitation Investment Tax Credit program:

- This program offers tax credits for qualified projects designated as certified rehabilitation of a certified historic structure.
- The certification application process involves both SHPO and NPS.

### Before You Apply

- Consult with an accountant, tax attorney, or the IRS to determine if these incentives apply to your tax situation.
- Ensure the project meets the “substantial rehabilitation” test and other IRS requirements.
- Contact the State Historic Preservation Office for information and technical assistance.
- Familiarize yourself with the Basic Submission Requirements and the [Secretary of the Interior's Standards for Rehabilitation](#).

### Basic Submission Requirements (BSRs)

The basic submission requirements (BSRs) have been developed by the SHPO to help applicants submit the information needed to complete reviews of projects in a timely manner. You can find the BSRs in the

# Federal Historic Tax Credit Program

## Applicant User Guide

appendix of this document. Note: your project may or may not contain work included in the BSRs, which are meant to serve as a guide. For projects that have insufficient documentation to make a reasoned recommendation to NPS, NPS has directed that the project be put on hold rather than submitted to NPS with conditions to make up for the incomplete submission.

### Application Review Fees

- Application review fees are charged by NPS.
- The fee schedule and payment information can be found on the NPS website: <https://www.nps.gov/subjects/taxincentives/application-fees.htm>.
- There are no fees charged by the SHPO for review of Historic Tax Credit applications.

### Roles of SHPO and NPS:

- Applications are initially submitted to the SHPO, which then forwards them electronically to the NPS with a recommendation.
- Final review decisions for the federal credits are made by NPS on behalf of the Secretary of the Interior. We strongly recommend that work proceeds only when NPS approval is secured.
- Official approval from NPS is conveyed only in writing (via email) by authorized Federal Government officials.

### National Register of Historic Places and its role in Tax Credit Applications

For applicants of the Federal Rehabilitation Investment Tax Credit program, it is crucial to recognize that inclusion in the National Register of Historic Places is a prerequisite for final eligibility. The National Register nomination process is managed independently of the tax credit application program and involves submitting comprehensive documentation to prove a property's historical, architectural, or cultural significance and historic integrity. This step is essential for tax credit eligibility and for contributing to the preservation and recognition of historic properties. Given the distinct requirements and timelines for National Register of Historic Places nominations, we recommend all prospective tax credit applicants familiarize themselves with the specific guidelines and submission processes. For detailed information on how to navigate the National Register nomination process, please visit our website at <http://www.ohiohistory.org/nationalregister>.

### Late Submissions

Owners who wait until after work is complete and the building is placed in service before they file Part 1 of the application, and, where applicable, request that the SHPO nominate the building or district to the National Register, do not typically qualify for the 20% tax credit under IRS regulations. For additional information, reach out directly to the IRS.

# Federal Historic Tax Credit Program

## Applicant User Guide

### Response to Holds – A-Z Resubmission

When responding to a reviewer’s hold, and/or when revising information, resubmissions should be clearly identified (both in the narrative and in drawings).

When transmitting a response to a hold through our online portal, the applicant must confirm that they have clearly marked the changes on the resubmission.

### Part 1: Evaluation of Significance

Use the Part 1 application to request certification that a building:

1. Contributes to the significance of a registered historic district, or a National Register of Historic Places (NRHP) property with more than one building and is thus a “certified historic structure” for purposes of the 20% rehabilitation tax credit or for easement donation purposes.
2. Request a preliminary determination:
  - of whether an individual building not yet listed in the National Register of Historic Places might meet the National Register Criteria for Evaluation.
  - of whether a building in a potential historic district contributes to the significance of that district.
  - of whether a building outside the period or area of significance of a registered historic district contributes to its significance.
3. If the property is a single building listed individually in the National Register of Historic Places (NRHP) and its condition is not significantly different (it still retains its historic character); it is already a “certified historic structure,” and a Part 1 is not needed. Part 1 is required for all other properties, including individually listed properties that have more than one building.
4. If the building is neither within a registered historic district nor individually listed in the NRHP, the owner must submit Part 1 and begin the process of requesting the SHPO to nominate the building or the district to the National Register.

Download the application and instructions booklet for submitting the [Part 1: Evaluation of Significance application](#). Once you have completed your application, proceed with the E-Submission Requirements in this guide.

### Part 1 Review Decision by NPS

NPS will convey its Part 1 decision by e-mailing a copy of the signed decision to the applicant.

### Additional Guidance and Tips for Completing and Submitting a Part 1 Application.

1. Submit Part 1 before Part 2, and before starting any work.
2. Use information from Sections 7 and 8 of the National Register nomination for properties within historic districts.
3. Include photographs taken before starting any work, following specific guidelines for orientation and size.

# Federal Historic Tax Credit Program

## Applicant User Guide

### Part 1 and the National Register of Historic Places

- Contact the State Historic Preservation Office by phone at 614-298-2000 to determine if the property is listed individually or part of a listed historic district.
- For buildings within National Register-listed historic districts, use relevant information from Section 7 and 8 of the National Register nomination to prepare Part 1.

### When Should I Submit a Part 1 Application?

1. The Part 1 Application should be submitted if you are seeking a preliminary determination of National Register eligibility for a property not yet listed or if your property is located within the boundaries of a National Register-listed historic district. To avoid project delays, submit Part 1 well ahead of the planned start date.
2. If rehabilitation work is completed and the building has been placed in service prior to the submission of Part 1, the project will likely not qualify for the tax credit according to IRS regulations. To learn more about late submissions, read the [Rehabilitation Credit \(historic preservation\) FAQs](#). It is recommended you consult the IRS about late submissions.
3. If you are working with a property that is less than fifty years old, has experienced extensive alterations or additions, or the history and significance of the property are difficult to determine, work with the Inventory and Registration Department of the State Historic Preservation Office to complete a National Register Preliminary Questionnaire before submitting the Part 1 application.

### What Should I Submit with the Part 1 application?

1. A draft National Register Nomination is needed for properties not yet listed in the National Register, and a draft narrative, equivalent to Sections 7 and 8 of a National Register nomination, must be submitted with the completed Part 1 application. Please see "[Submitting a National Register of Historic Places Nomination](#)" for further information on this process.
2. Historic District Map
  - A copy of the district map from the National Register nomination must be included for buildings in a National Register-listed historic district. Clearly mark the property location on the district map.
3. Photographs
  - All Part 1 and Part 2 photographs should be taken at the same time, BEFORE starting any work and submitted with the Part 1 application. All submitted photos must follow these guidelines:
  - Photo Orientation: Align the photos correctly on the page. Use two landscape photos or one portrait photo per page. Regardless of the photo orientation, the page should have a portrait orientation.

# Federal Historic Tax Credit Program

## Applicant User Guide

- Photo PDF File: Place the photos in a separate PDF file, with a maximum of two per page. If necessary, adjust the number of photos per page to be sure they are properly oriented. ALL photos' views must be oriented upright.
4. Photo Key: Save the photo key as a separate PDF file, ensuring that it includes matching property address and photo numbers as found in the photo PDF.
    - Identifying Photos: Each page of the photos must include the property address, date of the photos, application part (e.g., Part 1, Part 2, Part 3, Amendment) and photo number as they appear on the Photo Key. See Appendix C for examples.
    - Include a floor plan with the photos keyed to the plan. This should include the number of each photograph and an arrow pointing in the direction it was taken.

### Submitting Part 1 Photos

1. Submit photos as a single PDF file.
2. Photo Orientation:
  - Align the photos correctly on the page. Use two landscape photos or one portrait photo per page. Regardless of the photo orientation, the page should have a portrait orientation.
  - Place the photos in a separate PDF file, with a maximum of two per page if in landscape, one per page if in portrait. If necessary, adjust the number of photos per page to be sure they are properly oriented. ALL photos' views must be oriented upright.
3. Photo Key:
  - Save the photo key as a separate PDF file, ensuring that it includes matching property address and photo numbers as found in the photo PDF.
4. Identifying Photos:
  - Each page of the photos must include the property address, date of the photos, application part (e.g., Part 1, Part 2, Part 3, Amendment) and photo number as they appear on the Photo Key, [click here for examples](#).
5. Photo Size:
  - Each photo must be a minimum size of 4" x 6" and minimum 300 dpi.

### How Can I Know the Best Photographs to Take?

1. Views of all interior and exterior spaces and elevations are required whether you intend to work in those areas or take the tax credit for those areas.
2. Additional things to consider when taking photographs:
  - Remember that the state and federal reviewers do not know the building! The photos need to document every aspect of it, top to bottom, inside and out.
  - Make sure spaces are well lit and otherwise adjust camera settings to achieve the best quality photos.



# Federal Historic Tax Credit Program

## Applicant User Guide

- Exterior photographs must include all elevations, the immediate site area and the surrounding buildings and streetscape.
- Interior photographs should be taken and cross-referenced going systematically floor by floor.

### How Long Does It Take for a Part 1 To Be Reviewed?

- The review period for SHPO is 30 days. The NPS review period is 30-60 days from the date of transmission from SHPO to NPS.
- Incomplete Submission: The assigned reviewer will put your project on hold if it is missing any information needed for a thorough review. This includes but is not limited to missing work items, questions regarding included work items, photos keys, drawings, etc. You will receive a written notice (via email) of any hold. Once the project is placed on hold, the 30-day review period will stop until you provide the missing information. Once the missing and/or needed information is submitted, the 30-day review period restarts at the beginning from the date of your complete submission.

### Common Definitions

- Certified Rehabilitation: Rehabilitation projects approved by NPS, consistent with the historic character of the property.
- Certified Historic Structure: Buildings listed in the National Register of Historic Places or contributing to the historic significance of a registered historic district.

## Part 2: Description of Rehabilitation Work

Part 2 describes rehabilitation work to be undertaken on the building and must be completed by all applicants seeking the Federal Historic Tax Credit. Familiarize yourself with the Basic Submission Requirements (BSRs) compiled by the State Historic Preservation Office (SHPO) to facilitate application preparation.

You are strongly encouraged to submit applications describing proposed work and receive NPS approval before the start of work. Per 36 CFR Part 67, owners who undertake work without approval from the Secretary of the Interior via NPS do so at their own risk.

Following state-level review, the SHPO transmits the application with its recommendations to NPS for final review and decision.

SHPO recommendation options include:

- Project meets the Standards for Rehabilitation
- Project meets the Standards only if listed conditions are met.
- Project does not meet Standards for reason(s) enumerated.
- Project warrants denial for lack of information
- Project is being forwarded without recommendation.

# Federal Historic Tax Credit Program

## Applicant User Guide

From the time a complete application is received by NPS and the federal review fee is paid, it takes 30-60 days to receive the NPS decision.

Download the application and complete instructions booklet for submitting the [Part 2: Description of Rehabilitation Work](#) application. Once completed, proceed with the E-Submission Requirements in this guide.

### Part 2 Review Decision by NPS

NPS will convey its Part 2 decision by e-mailing a copy of the signed decision to the applicant.

### Additional Guidance and Tips for Completing and Submitting a Part 2 Application.

The Ohio SHPO strongly encourages applicants to schedule a preliminary meeting with a member of the Technical Preservation Services Department early in the project planning, and well before the start of construction. Applicants are advised to provide a project summary, photos, drawings, and a detailed description of the building's features. (Pre-application meetings are required for projects pursuing the Ohio Historic Preservation Tax Credits.)

Part 2 applicants are strongly encouraged to submit applications describing proposed work and receive approval from NPS before construction starts. Owners who undertake rehabilitation projects without prior NPS approval do so at their own risk.

### Preliminary Meeting

Arrange an initial meeting with the Technical Preservation Services Department staff at the outset of the project planning phase, before starting rehabilitation activities. We are here to assist you. We want your project to be successful, and early planning is key.

Please contact Sam DeCillis at 614.298.2028 or [sdecillis@ohiohistory.org](mailto:sdecillis@ohiohistory.org) to discuss setting up a preliminary meeting.

While we cannot design your project or recommend products, we are happy to review the initial materials and information you have presented to us, give our initial feedback and discuss options and solutions, if/as needed. Please do not hesitate to contact our office by phone at 614.298.2028 with any questions at any point in the process.

### General Recommendations

1. Carefully read and follow the application instructions and call our office at 614.298.2000 with any questions.
2. Submit Part 2 well before the planned commencement of construction. The review period for Part 2 for both SHPO and NPS combined is typically a minimum of 120 days. It is important to allow at least this amount of time for the review and approval process conducted at the state and federal levels. This review period does not include processing time, or more than one round of clarifying questions.

## Federal Historic Tax Credit Program Applicant User Guide

3. Submit complete and accurate project information to avoid multiple holds. In all instances, though the written narrative takes precedence, drawings and the application narrative must agree, or the project may be placed on hold.
4. The Part 2 cover sheet must have complete and accurate information. State reviewers cannot change anything on the cover sheet. You must submit a new cover if there are any errors.

Pay attention to details such as:

- Social Security number
  - TIN for businesses
  - Applicant entity
  - zip-plus-4 zip code
  - acceptable electronic and dates (see electronic submissions guidelines for digital signatures), and
  - all applicable checkboxes.
5. NPS makes all final decisions on the certification application. Owners should always wait for NPS's decision before proceeding with any work or ordering materials.

### What Information Should I Include in Part 2?

1. Project Summary Paragraph
  - Use the first field under Item 5 on the Part 2 application, Project Description, to provide a paragraph or two summarizing the project and its timeline.
2. Feature by Feature Descriptions [Also Known as the Project Narrative]
3. Be sure to address all features of the building and its site, historic or not, in completing the project narrative. If you are not doing work to a feature, describe the feature and state “no work to be done.” All work must be discussed in this section even if others are paying for the work. Include construction or alteration of features and additions. For the State Historic Preservation Office to determine the effect of the proposed work on the appearance, integrity and condition of the building and its component, work must be described in detail. Note that in the case of any discrepancy between the application form and supplementary materials submitted with it, such as architectural plans, the application form takes precedence; however, all application parts must agree.
4. Features and systems to include in the project narrative include but are not limited to the following:

#### Exterior

- additions
- cornice
- doors
- foundation
- roof and drainage systems
- siding
- signage and exterior lighting
- site
- trim

# Federal Historic Tax Credit Program

## Applicant User Guide

- wall treatment(s)
  - windows
- Interior
- doors and trim
  - electrical system
  - each major interior space
  - flooring
  - HVAC systems
  - new construction
  - plumbing, including sprinklers
  - secondary spaces
  - stairs
  - walls and ceilings

### What Materials Should I Submit with Part 2?

1. Be sure to check the Documentation Requirements page on the NPS tax program website. For projects that have insufficient documentation to make a reasoned recommendation to NPS, NPS has directed that the project be put on hold rather than submitted to NPS with conditions to make up for the incomplete submission.
2. Drawings
  - Most projects require drawings. Please submit only “meaningful” and legible drawings; that is, drawings that give a good visual representation of the descriptions in the application narrative.
  - Separate existing conditions from the proposed work drawings (See electronic submission guidelines for how to submit drawings).
3. Photographs
  - Include a floor plan and elevation(s) with the photos keyed to them. This must include the number of each photograph and an arrow pointing in the direction it was taken.
  - See tips regarding photographs under Part 1 Tips (See electronic submission guidelines for how to submit photos).

### Submitting Part 2 Photos

1. Submit photos as a single PDF file.
2. Photo Orientation:
  - Align the photos correctly on the page. Use two landscape photos or one portrait photo per page. Regardless of the photo orientation, the page should have a portrait orientation.
  - Place the photos in a separate PDF file, with a maximum of two per page if in landscape, one per page if in portrait. If necessary, adjust the number of photos per page to be sure they are properly oriented. ALL photos’ views must be oriented upright.
3. Photo Key:
  - Save the photo key as a separate PDF file, ensuring that it includes matching property address and photo numbers as found in the photo PDF.
4. Identifying Photos:
  - Each page of the photos must include the property address, date of the photos, application part (e.g., Part 1, Part 2, Part 3, Amendment) and photo number as they appear on the Photo Key, [click here for examples](#).

# Federal Historic Tax Credit Program

## Applicant User Guide

### 5. Photo Size:

- Each photo must be a minimum size of 4" x 6" and minimum 300 dpi.

### Additions

If plans include one or more additions as part of the project, submit a model, photos of a physical mock-up, and/or a rendering with a sightline study for any additions, including rooftop work. The submission of sightline studies alone is typically insufficient. Photos taken from several vantage points around the building and neighborhood may be required.

In Part 2 we must have a sufficient understanding of what the overall project will be and if the project will meet the Standards to complete our review and issue a recommendation. We evaluate the impact of proposed work on historic fabric and with respect to visual compatibility — both of which must be in conformance with the Standards, which is the only metric permitted to be used for the tax credit programs. Also, think of your construction timeline and plan accordingly when submitting these items via an Amendment.

### How Long Does It Take for Part 2 To Be Reviewed?

The initial review period for SHPO is 30 days, if project information is complete upon submission. If more information is needed, the application review is placed on hold and the 30-day review clock begins anew when all the needed materials and information are submitted. The NPS review period is 30-60 days from the date of complete transmission from SHPO to NPS (and where applicable, the payment of NPS fees).

**Incomplete Submission:** The assigned reviewer will put your project on hold when it is missing any information needed for a thorough review. This includes but is not limited to missing work items, questions regarding included work items, photos keys, drawings, etc. You will receive a written notice (via email) of any hold. Once the project is placed on hold, the 30-day review period stops. Once the missing and/or needed information is submitted, the 30-day review period restarts at the beginning from the date of your complete submission.

### When is an Amendment Needed?

An amendment should be submitted when the scope of the project is revised. Amendments may also be submitted as check-ins for work completed on a phase of the project. Interim approvals (advisory determinations) for fully completed phases are submitted on amendment forms; however, if full project completion is imminent, please wait and submit the full Part 3. The applicant risks a denial by NPS if any work is completed prior to the conclusion of the amendment review and approval by SHPO and NPS does not meet the Standards. It is strongly advisable to await NPS review prior to proceeding with any previously-unapproved work.

# Federal Historic Tax Credit Program

## Applicant User Guide

Consider your amendment submission as a mini-Part 2 application – with as much detail and all pertinent supplemental information (such as drawings, renderings, additional photographs, etc.) included. As with Part 2, the Amendment narrative takes precedence, and all materials must agree.

Discuss potential amendments with your SHPO reviewer before submitting an amendment to facilitate the review and approval process.

### List All Amended Items

Briefly describe all amended items on the amendment cover sheet in the space above the signature block. Then, attach additional sheets to specifically describe in detail the proposed changes. Submit drawings, photos, and supplemental information as needed.

### Differentiate the Narrative Revisions

Make the new proposed amendments clear from the original proposed amendment by highlighting or italicizing the changes. Only work items clearly identified in the Amendment narrative as “being revised” or “amended” will be reviewed.

## Drawings

Include only "meaningful" drawings in all submissions, including amendments. SHPO/NPS review is limited to where revised details are clearly identified. Clearly indicate the areas of change through labels, "clouding," or highlighting in the work. Ensure that all revised work details are explicitly outlined in the narrative, rather than solely depicted in the drawings.

Build into your work schedule sufficient time (typically a minimum of 90 days) for the Amendment(s) review process including the NPS decision, which is typically no less than 30 days, not including transmission time. The 30-day review clock begins anew whenever additional information is required.

NPS makes all final review decisions for federal projects, so applicants should always wait for the NPS decision prior to proceeding with any work or ordering materials. To begin work before NPS approval is to proceed at one's own risk.

### Common/General Definitions

- **Qualified Rehabilitation Expenditures (QREs):** Costs associated with the work on the historic building, including architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs. For specific/formal guidance, refer to IRS rules.
- **Substantial:** Rehabilitation expenditures must exceed either \$5000 or the adjusted basis of the building and its structural components within a 24-month period, whichever figure is greater. For specific/formal guidance, refer to IRS rules.
- **Phased Project:** A rehabilitation project completed in distinct stages, with a 60-month measuring period for the substantial rehabilitation test. For specific/formal guidance, refer to IRS rules.

# Federal Historic Tax Credit Program

## Applicant User Guide

### Windows

When dealing with historic windows, the recommended strategy is to preserve and repair all windows unless damaged beyond demonstrated reasonable repair. This approach is rooted in the core principle of maintaining historic features/materials. Historic windows often contribute significantly to a building's character.

#### Window Repair

Review Preservation Briefs and Tech Notes on window repair. These can be found online at <https://www.nps.gov/orgs/1739/tps-publications.htm>.

See also a page developed by the California State Historic Preservation Office on window repair. [https://ohp.parks.ca.gov/?page\\_id=25935](https://ohp.parks.ca.gov/?page_id=25935)

#### General Replacement Window Tips

- If windows are missing or demonstrated to be beyond reasonable repair, all replacement windows should feature details that are typical of the historic window characteristics for that specific building (i.e., industrial sash, wooden double-hung, etc.). For example, when replacing historic wooden double-hung windows, the new units should have mortise & tenon joinery (butt joints; no mitered corners), a beveled putty detail, configurations that match the historic windows (if known), etc.
- Replacement windows should fill the historic opening(s) entirely and be installed in the same plane in the wall as the historic windows.
- If no historic trim remains on the interior, it is our experience that NPS prefers that replacement windows be installed within rough masonry openings when replacement is justified. Though this may result in the removal of existing window framing, brick mold, etc., it allows for the installation of an entirely new window assembly while protecting the historic daylight opening. If historic trim remains on the interior and the spaces with which the windows are associated are significant, care should be taken to retain this trim and work within it. This may result in the installation of new sash only or insert window assemblies, as opposed to entirely new window assemblies, when replacement is justified.
- While NPS sometimes affords greater latitude in the accepted level of variation in new windows on secondary elevations and upper floor openings with a reduced level of visibility from the ground, SHPO strongly encourages an emphasis on compatibility in all replacement windows. A focus on the proportionality of components, replication of historic details such as butt joints and a beveled putty detail, and minimization of excess shadow lines resulting from cladding extrusions, screen tracks, etc., is the best way to ensure compatibility and increase the likelihood of receiving a recommendation for approval.

Measured drawings are required to facilitate review; mock-ups, while not required, can be helpful in demonstrating the compatibility of the replacement window.

# Federal Historic Tax Credit Program

## Applicant User Guide

### Replacement of Non-Historic Windows

Existing windows that do not contribute to the building's significance and are scheduled for replacement may be replaced with new windows that have details that are consistent with historic windows that are typically found in buildings of a similar style, function, and type. New windows may replicate the characteristics of the building's historic windows if pictorial or physical documentation exists to inform decision making. However, the minimum requirement in this scenario is only that the replacement windows be compatible with the building's historic character.

### Required Documentation for Replacement Windows

Replacement windows must replicate the characteristics of the building's historic windows if known or must otherwise be compatible with the historic character of the building.

The State Historic Preservation Office recommends submitting a supplemental window key plan/elevation depicting locations of all windows, including information about window material, configuration, operation, and installation date/contribution to the property's historic significance. This information should be submitted for SHPO review and comment and NPS approval prior to ordering replacement windows or beginning work.

NPS requires the following information when window replacement work is proposed:

- Exterior and interior elevations of proposed windows
- Exterior and interior elevations of existing windows (if historic)
- Vertical section(s) of proposed windows
- Vertical section(s) of existing windows (if historic)
- Horizontal section(s) of proposed windows
- Horizontal section(s) of existing windows (if historic)

All drawings must be dimensioned; please consult [the NPS website](#) for additional information about window documentation.

## Part 3: Request for Certification of Completed Work

Use the Part 3 form to request approval of the entire completed rehabilitation project. For a completed phase of a project, use an Amendment /Advisory Determination form. Part 3 recommendations and decisions may only be made when the work is fully complete.

Following state-level review, the SHPO transmits the Part 3 application with its recommendation to NPS for final review, providing a copy of those recommendations to the property owner and the consultant, if applicable, by email.

From the time a complete application is received by NPS and the federal review fee is paid, it typically takes 30-60 days to receive the NPS decision.



# Federal Historic Tax Credit Program

## Applicant User Guide

Download the application and complete instructions booklet for submitting the [Part 3: Request for Certification of Completed Work](#) application. Once completed, proceed with the E-Submission Requirements in this guide.

### Part 3 Review Decision by NPS

NPS will convey its Part 3 decision by e-mailing a copy of the signed decision to the applicant.

### Additional Guidance and Tips for Completing and Submitting a Part 3 Application

Prior to submitting your Part 3 to our office, carefully re-review your approved Part 2 and any subsequent project amendments, and include in your Part 3 summary how the project was completed as proposed and approved, including confirmation of meeting conditions if conditions were placed. If there are variances, please indicate/describe. This can be done in your summary as well as in an amendment submitted concurrently with your Part 3 application. At the end of the process, what is of paramount importance is that all work meets the Standards.

### Submit Amendment Forms as Needed

Use an Amendment form that accompanies the Part 3 application to describe work not undertaken or if any revisions were made to the project without first seeking NPS approval.

### Photographs

1. Whenever possible, take the Part 3 completion photos from the same locations and number them the same as the Part 1/Part 2 photos. This will simplify your preparation of the photo key (on current/rehab plans) and make it easier for us and NPS to review your Part 3.
2. Point out the photographs that satisfy compliance with project conditions or Amendments.
3. Submit photographs of all areas of the building and site to sufficiently convey all aspects of the after-rehabilitation appearance. This includes areas where no work was done, and the appearance is unchanged and areas where work was completed but for which you are not taking the tax credit. All work on projects receiving the federal historic tax credit must meet the Secretary of the Interior's Standards at the project's completion and for five years after completion and the building is placed in service.
4. Include a floor plan with the photos keyed to the plan. This should include the number of each photograph and an arrow pointing in the direction it was taken.

### Submitting Part 3 Photos

1. Submit photos as a single PDF file.
2. Photo Orientation:
  - Align the photos correctly on the page. Use two landscape photos or one portrait photo per page. Regardless of the photo orientation, the page should have a portrait orientation.
    - a. Place the photos in a separate PDF file, with a maximum of two per page if in landscape, one per page if in portrait. If necessary, adjust the number of

# Federal Historic Tax Credit Program

## Applicant User Guide

photos per page to be sure they are properly oriented. ALL photos' views must be oriented upright.

3. Photo Key:
  - Save the photo key as a separate PDF file, ensuring that it includes matching property address and photo numbers as found in the photo PDF.
4. Identifying Photos:
  - Each page of the photos must include the property address, date of the photos, application part (e.g., Part 1, Part 2, Part 3, Amendment) and photo number as they appear on the Photo Key, [click here for examples](#).
5. Photo Size:
  - Each photo must be a minimum size of 4" x 6" and minimum 300 dpi.

### How Long Does It Take for My Part 3 To Be Reviewed?

- The review period for SHPO is 30 days from receipt of complete information. The NPS review period is 30-60 days from the date of transmission from SHPO to NPS.
- Incomplete Submission: The assigned reviewer will put your project on hold if it is missing any information needed for a thorough review, this includes but is not limited to missing work items, questions regarding included work items, photos keys, drawings etc. You will receive a written notice (via email) of any hold. Once the project is placed on hold, the 30-day review period will stop until you provide the missing information. Once the missing and/or needed information is submitted, the 30-day review period restarts at the beginning from the date of your complete submission.

### Amendments to Approved Work / Advisory Determinations

Use an Amendment / Advisory Determination form to:

- Submit the information requested by NPS for an application under review by NPS and on hold.
- Inform NPS of a change in ownership.
- Amend a previously submitted Part 1, 2, or 3 application.
- Request an advisory determination as to whether a completed phase of a phased rehabilitation project meets the Secretary of the Interior's Standards for Rehabilitation

Download the application and complete instructions booklet for submitting the [Amendment to Approved Work / Advisory Determination](#) application. Once completed, proceed with the E-Submission Requirements in this guide.

### How Long Does It Take to Review an Amendment?

- The review period for SHPO is 30 days once a complete application is received. The NPS review period is 30-60 days from the date of transmission from SHPO to NPS.
- Incomplete Submission: The assigned reviewer will put your project on hold if it is missing any information needed for a thorough review, this includes but is not limited to missing work

# Federal Historic Tax Credit Program

## Applicant User Guide

items, questions regarding included work items, photos keys, drawings etc. You will receive a written notice (via email) of any hold. Once the project is placed on hold, the 30-day review period will stop until you provide the missing information. Once the missing and/or needed information is submitted, the 30-day review period restarts at the beginning from the date of your complete submission.

### Amendment Review Decision by NPS

NPS will convey its Amendment decision by emailing a copy of the signed decision to the applicant.

### Amendment & Advisory Determination Review Decision by NPS

NPS will convey its Amendment & Advisory Determination decision by emailing a copy of the signed decision to the applicant.

## Submitting Your Project for SHPO Review

Each component of the application, Part 1, Part 2, Amendment, or Part 3, must be saved as a separate PDF file, conforming to the file naming conventions. If an additional narrative is included, please use the second page (and additional pages, as needed) of Part 1, Part 2, or Amendment of the historic preservation tax credit application(s) and complete all required details. It is also permissible to create your own additional narrative information pages (in Word for example) and save it as a separate PDF.

## Photographs

Submit photos as a PDF following these guidelines:

- **Photo Orientation:** Be sure photos are properly oriented on the page and that the page is formatted in portrait orientation.
- **Photo PDF File:** Place the photos in a separate PDF file, with a maximum of two per page. (We recommend one per page.) If necessary, adjust the number of photos per page to be sure they are properly oriented. **ALL photo views must be oriented upright.**
- **Photo Key:** Save the photo key as a separate PDF file, ensuring that it includes matching property address and photo numbers as found in the photo PDF.
- **Identifying Photos:** Each page of the photos must include the property address, date of the photos, application part (e.g., Part 1, Part 2, Part 3, Amendment), brief description of view being shown, and photo number as they appear on the Photo Key, click here for examples.
- **Photo Size:** Each photo must be a minimum size of 4" x 6" and minimum 300 dpi.

## Architectural Plans or Drawings

Reduce the file size of architectural plans and drawings as follows:

### Save as PDF: Convert plans and drawings into PDF format for submission.

1. Select the "Print" function: Open the file and navigate to the "Print" option within the software.
2. Choose "Adobe PDF" as the printer: From the available printer options, select "Adobe PDF" as the designated printer. This selection ensures that the file is converted into the PDF format.

# Federal Historic Tax Credit Program

## Applicant User Guide

3. Save the file: After selecting "Adobe PDF" as the printer, proceed to save the file. Use the file naming conventions to appropriately name the file and ensure consistency in file organization.

**Existing and proposed plans:** Submit existing and proposed plans as separate files. This separation helps in distinguishing between the current state of the structure and the proposed rehabilitation work.

### Supplemental Information

**Save as PDF:** Convert the supplemental information into a PDF format for submission.

**Naming conventions:** Use the file naming conventions to name all files submitted for review (refer to Appendix B). Following these conventions will maintain consistency and facilitate efficient organization of the documents.

### Signatures

Acceptable types of electronic signatures (e-signatures) for the application component are:

- Digital signatures using a digital ID (e.g., using Adobe software), that include a digitally-signed stamp
- Scanned or digitized versions of actual, original handwritten signatures
- Scanned PDFs of actual, original wet-signed application cover sheets

Digital signatures using computer-generated fonts or other types of generated signature images will not be accepted.

### Ready to Transmit to SHPO

Ensure all application components are complete according to the e-submission requirements.

Place the application and supporting materials in a cloud-based file transfer program (e.g. Dropbox, SharePoint, etc.) with the proper file sharing permissions set.

[Click here](#) to submit your project or [visit our website](#) and click on the "Submit your Tax Credit to SHPO" under "Quick Links".

If you have questions regarding how to submit your electronic application to SHPO, please contact our office at [sdecillis@ohiohistory.org](mailto:sdecillis@ohiohistory.org) or call 614.298.2028.