

Tax Certification Application Checklist

This checklist is intended to help you assemble a complete application package for any application submittal.

Property Name and Address _____

General

- Number of Copies:** Include two original sets of all application documentation. Submit all material loose and not bound or in sleeves.
- Application Forms:** Ensure all fields are filled out and appropriate boxes checked on the form. Be sure to use most current forms on NPS website.
- Continuation Pages:** All continuation pages and additional information (except for drawings, specifications, photos, and technical or supplemental information) must be on pages with the NPS application header.
- Owner Information:** Forms must contain original owner signatures, dates, the owner's Social Security Number or Tax Identification Number, and email address.
- Owner Status:** Ensure the appropriate box is checked to acknowledge the ownership status for the property.
- Photographs:** Submit only high quality photos, and enough of them to sufficiently document the building. Ensure that all photos are:
 - **Taken and printed at a high resolution.**
 - **Printed on photographic paper. Professional printing is recommended for best results.**
 - **A minimum of 4" x 6" in size.**
 - **Labeled per NPS requirements.**
- Photo Key Plan(s):** Include plan(s) indicating the view shown on each numbered photograph.

[Historic Preservation Certification Application](#)

[NPS Historic Preservation Certification Application Instructions](#)

Tax Certification Application Checklist

Specific

Part 1: Evaluation of Significance

- Map:** Show a clearly defined property boundary and all buildings on the property. For contributors to historic districts, include a boundary map of the historic district and indicate the property's location within the district.
- Photographs:** Showing the existing condition of all buildings on the property.

Part 2: Description of Rehabilitation

- Application:** Be sure the appropriate ownership box is checked and the owner email is included. Note that the NPS review fee payment requests are sent to the owner's email. For Phased Projects, provide a summary of all phases in the first summary block and at least a brief description of any future phase or phase to be addressed in a future amendment.
- Photographs:** See OHP and NPS guidelines.
- Drawings:** Provide drawings sufficiently complete and detailed to describe the rehabilitation. Drawings must be large enough to be legible.

Part 3: Request for Certification of Completed Work

- Application:** Be sure the owner email is included. This is how the NPS will bill the owner upon receipt of the application.
- Photographs:** These should ideally be taken from the same locations as the views provided in the Part 2 photo documentation.

Amendments/Advisory Determinations

- Application:** Be sure the appropriate ownership box is checked and the owner email is included.
- Work Scope:** For amendments, summarize a description of the work in the first page summary block.
- Photographs:** See OHP and NPS guidelines.
- Drawings:** For amendments, provide drawings sufficiently complete and detailed to describe the rehabilitation. Drawings must be large enough to be legible.

[NPS Documentation Requirements](#)

Photograph and Drawing Documentation Advice

High quality photography and sufficiently developed and readable drawings are key elements in ensuring a smooth and timely review.

Photographs

It is to your advantage to submit photos of the highest quality possible as this is the primary source used by reviewers to understand and evaluate your building. Unclear or unreadable photos are likely to raise concern and result in questions or a request for additional photographs which may delay the review of your project.

Enough photos of your building should be submitted to allow a person who has not visited the site a full visual understanding of the building and its setting. Photographs should include views of the overall site and building context, all exterior elevations, enough interior photographs to fully document all floors and spaces, and select detail shots to more fully document the character-defining features of the building.

Photo Tips

- Photographs of the building must be submitted before the start of any work. Without such documentation, the project may be denied certification for lack of information.
- Print high resolution images on high quality photo paper, with a minimum size of at least 4x6 inches. Resolution and clarity should be the equivalent or higher of typical 35 mm color photographs. Ideally photos are individually printed with labels on the back, per NPS requirements.
- Professional printing or use of a professional-quality printer is recommended for best results.
- Use sufficient lighting to ensure all features in the photo are clearly visible.
- Multiple views of the same features may be warranted depending on the significance of the feature and/or the proposed work and its impact.

Take the time to review the photographs being submitted and ask yourself if they are the best quality you can produce.

Drawings

Drawings should be developed to the extent that the impacts of the work on character-defining features can be determined.

Drawing Tips

- Drawings or sketches should minimally include both before and after floor plans and elevations, and sections where necessary. All details, call-outs, and notes must be easily readable.
- All work on the drawings must be described in the application, which is the regulatory legal document. Work shown on the drawings that is not described in the application should not be considered approved.

[NPS Documentation Requirements](#)

Actions and Oversights that May Delay the Review of Your Project

Application

Not proofing the overall application and submittal materials to ensure they are complete, well organized, and coordinated.

- Not thoroughly following the National Park Service (NPS) and Internal Revenue Service (IRS) instructions and requirements that govern the application process.
 - Two sets of all information must be submitted.
 - All application paperwork and related materials must be submitted loose and not in binders or sleeves. Drawings sets should always be stapled.
- Submitting an incomplete application cover page.
 - Note that the appropriate “**Ownership Status**” box must be checked, as applicable, within the paragraph under the “Applicant” section of the application.
- Submitting an incomplete application.
 - All existing features and/or proposed work must be sufficiently described to allow the OHP reviewer an understanding of the existing character-defining features and how they will be impacted.
 - All additional application pages (or Continuation Pages) must have a NPS application header. Be sure to include page numbers.
 - Include a description for all phases of a phased project (Part 2 application).
 - Provide a summary of work on an Amendment cover page.

Photographs

Not following NPS instructions.

- Pre-work Conditions: Not submitting “before” photos of the building taken prior to any work being done.
- Documentation: Submitting an insufficient number of photographs to fully document the building or not including photos of all areas where work will be done.
- Quality: Submitting photos that are poorly and/or incorrectly printed, not printed on photo quality paper, unclear, and/or taken without sufficient lighting.
- Labeling: Not providing labeling per the NPS requirement, or not correctly referencing the photos within the application text or on the photo key(s).

Drawings

Not following NPS instructions.

- Submitting drawings that are not developed to the extent that the impact of the work can be determined and/or submitting incomplete drawing sets.
- Omitting necessary elevations, sections, or details, when submitting the drawing sets.
- Submitting drawings with content that is too small to read.

Process

- Leaving substantial completion work to future tenants and/or the failure to inform tenants of tax credit project status.
 - Note that all work, including tenant work that impacts character-defining features of the building, must meet the Standards and be submitted for review and approval.
- Failure to promptly pay the NPS Part 2 or Part 3 review fee upon email notification.