



# APPLICATION FOR RESIDENTIAL HISTORIC REHABILITATION CREDIT

State Form 50743 (R / 4-14)

Division of Historic Preservation and Archaeology  
 402 W. Washington St., W274, Indianapolis, IN 46204-2739  
 317-232-1646; FAX 317-232-0693; dhpa@dnr.in.gov



**Instructions:**

1. Read all instructions before completing application.
2. Please type or print clearly in black ink.
3. Certification cannot be made unless a completed application form has been received.
4. If additional space is required, please attach additional sheets.

NOTE: A copy of this form will be provided to the Indiana Department of Revenue.

|                            |
|----------------------------|
| <b>FOR OFFICE USE ONLY</b> |
| Project No. _____          |

|               |                             |
|---------------|-----------------------------|
| <b>BOX #1</b> | <b>PROPERTY INFORMATION</b> |
|---------------|-----------------------------|

|                                      |        |          |
|--------------------------------------|--------|----------|
| Property Name                        |        |          |
| Property Address (Number and Street) |        |          |
| City                                 | County | ZIP Code |

|               |                              |
|---------------|------------------------------|
| <b>BOX #2</b> | <b>PROPERTY SIGNIFICANCE</b> |
|---------------|------------------------------|

|                              |   |                                 |
|------------------------------|---|---------------------------------|
| <input type="checkbox"/>     | Property is listed individually on the Indiana Register of Historic Sites and Structures.                       | Date Listed (month, day, year): |
| Historical name of property: |   |                                 |
| <input type="checkbox"/>     | Property is located within a historic district listed in the Indiana Register of Historic Sites and Structures. |                                 |
| Name of Historic District:   |   |                                 |

|               |                                  |
|---------------|----------------------------------|
| <b>BOX #3</b> | <b>BUILDING AND PROJECT DATA</b> |
|---------------|----------------------------------|

|  |    |  |
|--|----|--|
| This application covers phase number(s): | of | Estimated cost of qualified rehabilitation: \$ |
|--|----|--|

|               |   |
|---------------|---|
| <b>BOX #4</b> | <b>SUMMARY OF PRESERVATION OR REHABILITATION PLAN</b> |
|---------------|---|

Summary should include a description of the existing conditions that are being repaired, restored, or altered, and a detailed description of the proposed new work. Please attach photographs, any additional project description, plans, specifications, contractor proposals, and/or other supplemental documentation as required to demonstrate compliance with the "Secretary of the Interior's Standards for Rehabilitation."

|               |                        |
|---------------|------------------------|
| <b>BOX #5</b> | <b>PROJECT CONTACT</b> |
|---------------|------------------------|

|                             |                          |       |          |
|-----------------------------|--------------------------|-------|----------|
| Name                        | Daytime Telephone Number |       |          |
| Address (Number and Street) |                          |       |          |
| City                        | County                   | State | ZIP Code |
| E-mail Address (optional)   |                          |       |          |

|               |                       |
|---------------|-----------------------|
| <b>BOX #6</b> | <b>PROPERTY OWNER</b> |
|---------------|-----------------------|

|                             |                          |       |                         |
|-----------------------------|--------------------------|-------|-------------------------|
| Name                        | Daytime Telephone Number |       |                         |
| Address (Number and Street) |                          |       |                         |
| City                        | County                   | State | ZIP Code                |
| E-mail Address (optional)   |                          |       |                         |
| Owner Signature             |                          |       | Date (month, day, year) |

RESIDENTIAL HISTORIC REHABILITATION CREDIT CERTIFICATION



FOR OFFICE USE ONLY
Project No.:

BOX #7 FOR OFFICE USE ONLY SIGNIFICANCE

The Division of Historic Preservation and Archaeology has reviewed the application for the above named property and hereby determines that the property:

- contributes to the significance of a historic district listed in the Indiana Register of Historic Sites and Structures and therefore is a "certified historic structure" for the purpose of qualifying for the Indiana rehabilitation tax credit.
is listed individually in the Indiana Register of Historic Sites and Structures and therefore is a "certified historic structure" for the purpose of qualifying for the Indiana rehabilitation tax credit.
is not listed in the Indiana Register of Historic Sites and Structures or does not contribute to the significance of a historic district.

DHPA Authorized Signature Date (month, day, year)

BOX #8 FOR OFFICE USE ONLY REHABILITATION OR PRESERVATION PLAN

The Division of Historic Preservation and Archaeology has reviewed the Application for the above named property and hereby determines:

- that the rehabilitation or preservation plan described in the application is consistent with the historic character of the property or the district in which it is located and that it meets the "Secretary of the Interior's Standards for Rehabilitation". This is a preliminary determination only since a final certification can be issued to the owner of a "certified historic structure" only after rehabilitation work is completed and the Division has certified that the work substantially complies with the approved rehabilitation or preservation plan.
that the rehabilitation will meet the "Secretary of the Interior's Standards for Rehabilitation" if the attached conditions are met: (see attachment)
that the rehabilitation or preservation plan is not consistent with the historic character of the property or the district in which it is located and that the plan does not meet the "Secretary of the Interior's Standards for Rehabilitation".

DHPA Authorized Signature Date (month, day, year)

BOX #9 STATEMENT OF COMPLETION

Submit photographs of completed work.

This application covers phase number(s): of Actual total cost of qualified rehabilitation expenditures: \$

Owner Signature Date (month, day, year)

BOX #10 FOR OFFICE USE ONLY REHABILITATION WORK CERTIFICATION

The Division of Historic Preservation and Archaeology has reviewed the completed rehabilitation or preservation work described in the "Preservation or Rehabilitation Plan" and "Statement of Completion" for the above named "certified Historic Structure" and hereby determines:

- that the completed rehabilitation meets the "Secretary of the Interior's Standards for Rehabilitation", is consistent with the historic character of the property or the district in which it is located, and substantially complies with the rehabilitation or preservation plan in the Application. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation". Completed projects may be inspected by an authorized representative of the Division to determine if the work meets the "Standards for Rehabilitation". Any credit claimed for this project may be recaptured from the taxpayer if it is determined that the rehabilitation or preservation project was not undertaken as presented by the owner in the application and supporting documentation, or the owner, upon obtaining certification, undertakes unapproved further alterations as part of the rehabilitation project inconsistent with the "Secretary of the Interior's Standards for Rehabilitation".
that the property has not been listed on the Indiana Register of Historic Sites and Structures and therefore certification of the completed work cannot be made.
that the rehabilitation or preservation work completed is not consistent with the historic character of the property or the district in which it is located and the project does not meet the "Secretary of the Interior's Standards for Rehabilitation".

DHPA Authorized Signature Date (month, day, year)

BOX #11 FOR OFFICE USE ONLY AMOUNT OF TAX CREDIT AND FISCAL YEAR IN WHICH CREDIT MAY BE USED

Credit is limited to 20% of total qualified cost.

Credit Amount: \$ State fiscal year in which credit may be claimed:

DHPA Authorized Signature Date (month, day, year)

## RESIDENTIAL HISTORIC REHABILITATION CREDIT APPLICATION INSTRUCTIONS



This form and copies thereof will provide documentation of application and certification for the RESIDENTIAL HISTORIC REHABILITATION CREDIT. Some portions of the form provide information from the taxpayer, while determination of compliance with the statutory requirements are to be made by staff of the Division of Historic Preservation and Archaeology (DHPA). The applicant should complete only those sections which request information from the taxpayer. All requested information should be typed or printed clearly in black ink.

**BOX #1 - Property Information:** This portion of the application is to be completed by the applicant. Property Name should provide the historical name associated with the property, if such is known (for example, the George Washington house, or Mt. Vernon). If no historical name is known, the name of the present property owner or the property address may be placed here. The remainder of this box requests common location information, street address, city, county and ZIP code.

**BOX #2 - Property Significance:** This portion of the application is to be completed by the applicant. The applicant should check the appropriate box indicating whether the building is listed individually on the Indiana Register of Historic Sites and Structures, or as contributing to a historic district that is presently listed on the Indiana Register of Historic Sites and Structures. If the property is not presently listed, it will not be eligible for this credit until such a listing has been accomplished. (Please contact the DHPA for information regarding listing status and/or the requirements for listing.) Attach photographs that inform the exterior appearance of the dwelling from the public view, at least three (3) pictures showing all exposed sides of the building before the work indicated by this application.

**BOX #3 - Building and Project Data:** This portion of the application is to be completed by the applicant. Indicate the number of phases that are intended for the total project and which phases are described or affected by the application presently being prepared. In the case of a multi-phase project, the preliminary phasing schedule must be indicated with the first application submitted, although this may be amended by future applications. You may provide a description of phases on your own stationery and attach to your application, if one is required. This box also requests a preliminary estimate of the costs anticipated in the project for which tax credit is to be claimed. This estimate is not binding and final costs are required at Box #9.

**BOX #4 - Summary of Preservation Plan:** This portion of the application is to be completed by the applicant. Provide a COMPLETE description of all work anticipated in the currently proposed project. If this description requires more space than provided in this box, continue the description on your own stationery and attach to your application. Additional photographs, indicating conditions before the proposed work, of interior rooms and feature details that are to be affected by the proposed work may be required, if they are not clearly shown in the exterior photographs provided in connection to Box #2. Attach any drawings, specifications, catalog information and/or contractor proposals that may be necessary to fully express the scope of the project. All work must comply with the Secretary of the Interior's Standards for the Treatment of Historic Properties, copies of which are available from DHPA. All work anticipated for this project and including any additional work performed within the five-year holding period that follows certification of this credit must conform to these standards.

**BOX #5 - Project Contact:** This portion of the application is to be completed by the applicant. Provide the name, mailing address, telephone number and e-mail address (optional) for the principal individual responsible for filing the application and/or managing the work. If this individual is the same as the owner, just indicate "See Box #6" in this place.

**BOX #6 - Property Owner:** This portion of the application is to be completed by the applicant. Provide the name, mailing address, telephone number(s) and e-mail address (optional) for the owner of the residence. This information may be a variance to the building location identified in Box #1 and contact information provided in Box #5. However the owner must reside in the building which is subject of this application to qualify for this credit. **THE OWNER MUST SIGN THIS SECTION OF THE APPLICATION SIGNIFYING THAT THE INFORMATION PROVIDED IS COMPLETE AND CORRECT.** *If the application is being filed for approval of the Rehabilitation or Preservation Plan before the completion of the proposed work, the applicant should complete Page 1 of the application and submit to DHPA for its preliminary certification, without completing Page 2. If all work has been completed, proceed to submit information requested on Page 2.*

**BOX #7 - Significance: DO NOT WRITE IN THIS BOX.** This portion of the application is to be completed and filed with the Department of Revenue by the DHPA. Here, the division staff certifies that the property meets the statutory requirements of eligibility for the credit.

**BOX #8 - Rehabilitation or Preservation Plan: DO NOT WRITE IN THIS BOX.** This portion of the application is to be completed and filed with the Department of Revenue by the DHPA. Here, the division staff certifies that the rehabilitation or preservation plan submitted as part of this application meets (or does not meet) the statutory requirements of eligibility for the credit.

**BOX #9 - Statement of Completion:** This portion of the application is to be completed by the applicant. This section claims credit against a taxpayer's Indiana income tax liability for work completed. Indicate which phase(s) pertain to the credit presently being claimed. Indicate the costs actually incurred in the project for which tax credit is to be claimed. This cost figure is binding and will be reflected in the certification of work for tax credit. Attach photographs that document the completed project work for which credit is being claimed. These photographs should generally reflect the views and features depicted in the "before" pictures submitted in conjunction with the Rehabilitation or Preservation Plan. **THE OWNER MUST SIGN THIS SECTION OF THE APPLICATION SIGNIFYING THAT THE INFORMATION PROVIDED IS COMPLETE AND CORRECT.**

**BOX #10 - Rehabilitation Work Certification: DO NOT WRITE IN THIS BOX.** This portion of the application is to be completed and filed with the Department of Revenue by the DHPA. Here, the division staff certifies that the rehabilitation work completed meets (or does not meet) the statutory requirements of eligibility for the credit.

**BOX #11 - Amount of Tax Credit and Fiscal Year in which Credit may be used: DO NOT WRITE IN THIS BOX.** This portion of the application is to be completed and filed with the Department of Revenue by the DHPA. Here, the division staff calculates a value for the allowable credit and assigns this credit to an Indiana fiscal budget year.

After all required information has been provided and determinations of certification have been made, a copy of this document will be transmitted to both the property owner and the Indiana Department of Revenue.

## RESIDENTIAL HISTORIC REHABILITATION CREDIT FACT SHEET

The Residential Historic Rehabilitation Credit is available to Indiana State Income taxpayers who undertake certified rehabilitations of historic buildings that are principally used and occupied by a taxpayer as that taxpayer's residence. The State incentive allows a taxpayer to claim a State Income Tax credit for 20% of the total qualified rehabilitation or preservation cost of a project. The Division of Historic Preservation and Archaeology, Indiana Department of Natural Resources administers the program. The following conditions must be met to qualify for the Residential Historic Rehabilitation Credit:

The property must be located in the State of Indiana

The building must be at least fifty (50) years old.

The property must be listed on the Indiana Register of Historic Sites and Structures.

The property must be owned by the taxpayer(s), used and occupied by the taxpayer(s) as his/her/their principal residence.

The rehabilitation or preservation work for which the credit is claimed must conform to a Rehabilitation Plan or a Preservation Plan submitted to and approved by the Division of Historic Preservation and Archaeology.

The qualified expenditures for preservation or rehabilitation of the historic property must exceed ten thousand dollars (\$10,000).

Qualified expenditures include the cost of work for preservation or rehabilitation that enables the structure to be principally used and occupied by the taxpayer as the taxpayer's residence. Qualified expenditures do not include cost of acquiring the property or realtor's fees associated with the property, taxes due on the property, costs of additions or enlargement of the existing structure, paving and landscaping, and sales and marketing costs.

The rehabilitation or preservation work must be completed during a measuring period not to exceed two (2) years for a single phase project, or not to exceed five (5) years if the approved plan authorized that the rehabilitation be completed in phases. The measuring period begins when physical work of construction or destruction begins in preparation for construction.

Additional provisions of the program:

The total amount of Residential Historic Rehabilitation Credit allowed for each state fiscal year cannot exceed two hundred fifty thousand dollars (\$250,000). Each certified application will be assigned a place in a queue and qualify for a tax credit for the current state fiscal year, provided that all projects previously certified have received credit and provided that the two hundred fifty thousand dollars (\$250,000) cap on credits for the current fiscal year has not been exceeded. Subsequently certified applications (above and beyond the annual cap) will be placed in a queue for the next fiscal year for which the cap has not yet been exceeded.

Any unused portion of a certified credit that results from limited annual tax liability may be carried forward and applied to succeeding taxable years for up to fifteen (15) years following the initial credit year.

The tax credit may be recaptured from the taxpayer(s) if the property is transferred within five (5) years after completion of the certified rehabilitation or preservation work, or if additional modifications to the property that do not meet the standards of the Division of Historic Preservation and Archaeology are undertaken less than five (5) years after the completion of the certified rehabilitation.

There is no fee for obtaining tax credit certification from the Division of Historic Preservation and Archaeology.

**For applications and/or additional information, please contact:**

**Indiana Department of Natural Resources  
Division of Historic Preservation and Archaeology  
402 West Washington Street, Room W274  
Indianapolis, Indiana 46204-2739**

**(317) 232-1646**

[dhpa@dnr.in.gov](mailto:dhpa@dnr.in.gov)