

**COMPETITIVE COMMERCIAL CERTIFICATION APPLICATION**  
**PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

MHT Project Number (MHT office use only)

**Instructions:** This page must bear the applicant's original signature and must be dated. A copy of this form will be provided to the Comptroller of the Treasury.

**1. Property Name** \_\_\_\_\_  
 Street \_\_\_\_\_  
 City \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_  
 Is property a certified historic structure?    yes    no    If yes, date of MHT certification \_\_\_\_\_ OR date of National Register/localisting \_\_\_\_\_

**2. Project Data**    Project start date \_\_\_\_\_    Project completion date \_\_\_\_\_

<b>Total rehabilitation costs</b> (including new construction, site work, appliances, etc.)	\$
<b>Total ineligible expenses</b> attributed to new construction, site work, appliances, etc.	- \$
<b>Total ineligible funding</b> , including but not limited to state or local grants or insurance reimbursement funds as described in the Part 2 (see instructions).	- \$
<b>Total Allowable Qualified Rehabilitation Expenditures (QRE)</b>	= \$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; vertical-align: middle;"></span>

May not exceed the Part 2 estimated QRE or \$25,000,000 (25 million dollars) whichever is less. Must exclude ineligible expenses and ineligible funding.

If you are seeking additional credits beyond the 20%, you must attach the required documents for all additional credits per the application instructions.

- Check if you are applying for the 20% credit.
- Check if you are applying for the 20% credit plus the additional 5% credit for projects that received an allocation for federal low-income housing tax credits.
- Check if you are applying for the 20% credit plus the additional 5% LEED Gold or equivalent certification.
- Check if you are applying for the 20% credit now and plan to submit for the additional 5% LEED Gold or equivalent certification separately at a later date.
- Check if you are applying for the 5% LEED Gold or equivalent certification and have already claimed the 20% credit.
- Check if you are applying for the 20% credit plus the additional 5% credit for Opportunity Zone Level 1 tax credits.
- Check if you are applying for the 20% credit plus the additional 7.5% credit for Opportunity Zone Level 2 tax credits.
- Check if you are applying for the 20% credit now and plan to submit for the additional 5% Opportunity Zone Level 1 separately at a later date.
- Check if you are applying for the 20% credit now and plan to submit for the additional 7.5% Opportunity Zone Level 1 separately at a later date.
- Check if you are applying for the 5% Opportunity Zone Level 1 and have already claimed the 20% credit.
- Check if you are applying for the 7.5% Opportunity Zone Level 2 and have already claimed the 20% credit.

**3. Project Contact** (if different from applicant)

Name \_\_\_\_\_ Company \_\_\_\_\_  
 Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
 Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

**4. Applicant** List all additional owners on next page.

*I hereby apply for certification of the rehabilitation work described above for purposes of the Historic Revitalization Tax Credit. I hereby attest that, to the best of my knowledge, the information provided is correct, and that the completed rehabilitation is consistent with the work described the Maryland Historic Revitalization Tax Credit Application - Part 2 certified by the Maryland Historical Trust. I also attest that the structure is not owned by the State of Maryland, a political subdivision of the State, or the Federal government, and that I own the property or the portion of the property, described above. I understand that intentional falsification of factual representations in this application are subject to civil penalties and imprisonment for up to 10 years pursuant to Tax General Article §§ 13-703 and 13-1002(b), Annotated Code of Maryland.*

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Organization \_\_\_\_\_ SSN (or Taxpayer Identification Number) \_\_\_\_\_  
 Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
 Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

**MHT Official Use Only**

The Maryland Historical Trust has reviewed the *Historic Revitalization Tax Credit Application – Part 3* for the above-listed "certified historic structure" and has determined that:

the completed rehabilitation is consistent with the Secretary of the Interior's *Standards for Rehabilitation* and is consistent with the historic character of the property and, where applicable, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." Questions concerning specific tax consequences or interpretations of Maryland tax law should be addressed to the Comptroller of the Treasury. Completed projects may be inspected by an authorized representative of the MHT Director to determine if the work meets the Standards for Rehabilitation. The MHT Director reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.

the completed rehabilitation was previously designated a "certified rehabilitation" for purposes of claiming the 20% credit and has now been certified as a LEED Gold or equivalent building for claiming the additional 5% credit.

the completed rehabilitation was previously designated a "certified rehabilitation" for purposes of claiming the 20% credit and has now been certified as a Level 1 Opportunity Zone project for claiming the additional 5% credit.

the completed rehabilitation was previously designated a "certified rehabilitation" for purposes of claiming the 20% credit and has now been certified as a Level 2 Opportunity Zone project for claiming the additional 7.5% credit.

the completed rehabilitation is not consistent with the Secretary of the Interior's Standards for Rehabilitation, eligibility requirements, and/or does not comply with program requirements and therefore certification is denied.

Date \_\_\_\_\_ Maryland Historical Trust Authorized Signature \_\_\_\_\_  
 MHT comments attached

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Property name \_\_\_\_\_

Property address \_\_\_\_\_

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**5. Additional Owners** Continue on additional sheets as needed to list all owners.

Name \_\_\_\_\_ SSN or Taxpayer Identification Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN or Taxpayer Identification Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN or Taxpayer Identification Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN or Taxpayer Identification Number \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

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**6. Independent Accountant's Report and Schedule of Rehabilitation Costs** Attach a report from an independent Certified Public Accountant summarizing their examination of the Schedule of Rehabilitation Costs and Calculation of Qualified Rehabilitation Expenditures. Attach supporting schedules and calculations to the report.