

STATE OF DELAWARE  
HISTORIC PRESERVATION TAX CREDIT APPLICATION  
REQUEST FOR CREDIT AWARD

Project No. \_\_\_\_\_

OFFICE USE ONLY

Property Address \_\_\_\_\_

**Instructions:** See Historic Preservation Tax Credit Program Guidance for Completing Applications. Application is incomplete without required attachments.

1. **APPLICANT:** \_\_\_\_\_ Signature: \_\_\_\_\_  
Organization (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_  
Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Daytime Telephone Number: \_\_\_\_\_ Email: \_\_\_\_\_

2. **PROJECT DATA AND COSTS**

Total "qualified" costs as indicated in the attached supporting documentation and/or cost summary: \_\_\_\_\_  
Total costs of site work, paving and landscaping (limited to 10% of the total "qualified" costs): \_\_\_\_\_  
If the rehabilitation expanded the size of the building, indicate "qualified" costs associated with this construction: \_\_\_\_\_  
Percentage of building, if any, that will be owner-occupied as a principal residence after rehabilitation: \_\_\_\_\_  
Square footage of building, if any, that qualifies for the low income housing tax credits (LIHTC): \_\_\_\_\_

3. **BASIS FOR COMPUTING THE AWARD OF TAX CREDITS**

Building is being held as depreciable, producing income under a lease or rental agreement, or because the building is to be sold after rehab.  
*(The Credit Award will be calculated at 20% of qualified costs; rehabilitation costs must equal or exceed adjusted basis.)*

Building is being held as depreciable, producing income under a residential lease, and the project has qualified to receive LIHTCs  
*(The Credit Award will be calculated at 30% of qualified costs.)* [Note: Documentation awarding low income housing tax credits is required.]

Building is owned by a non-profit organization who has rehabilitated it for their use.  
*(The Credit Award will be calculated at 30% of qualified costs.)*

Building is solely or partially, an owner-occupied principal residence. [If partial, indicate percent of building which is owner-occupied  
\_\_\_\_\_ ] *(The Credit Award will be calculated at 30% of qualified costs up to a maximum award of \$30,000.)*

Building is an owner-occupied principal residence whose owner has an income level at or below 60% of the median gross income for the  
County, adjusted by family size. [Note: Additional documentation is required; see Tax Credit Program Manager]  
*(The Credit Award will be calculated at 40% of qualified costs up to a maximum award of \$30,000.)*

Building is the principal residence of a Resident Curator who has occupied it for less than five years.  
*(The Credit Award will be calculated at 100% of the qualified costs up to a maximum award of \$5,000 and may not be transferred.)*

**OFFICE USE ONLY:**

Based on a review of the accounting of "qualified" costs, the Delaware State Historic Preservation Officer has determined that

the project is eligible to receive a Credit Award of \$ \_\_\_\_\_.

Awarded by: \_\_\_\_\_  
Timothy A. Slavin, Delaware State Historic Preservation Officer Date

