



Ohio Historic Preservation Tax Credit

Application Amendment Request

Name of Building/Project: _____

This form will provide guidance on what information and documentation are required for an amendment to an approved Ohio Historic Preservation Tax Credit Program application. After a project application has been approved by the Ohio Development Services Agency, any changes to the project must be accompanied by a written amendment request and approved by the Director of Development Services to be effective. Please read all instructions carefully before compiling your amendment request and contact the Office of Redevelopment at historic@development.ohio.gov or (614) 995-2292 if you have any questions.

- The Ohio Historic Preservation Tax Credit Program materials are available online at ohptc.development.ohio.gov. Section 6 of the Program Policies provides additional guidance on project amendments.
- Complete this amendment request as a PDF form and print out for submission with original signature by the authorized representative of the application, along with the attachments required for each amendment request type. The request will not be considered complete without inclusion of these attachments.
- Amendments to historic rehabilitation information (e.g. Part 2 amendments) should be submitted directly to the Ohio Historic Preservation Office on the applicable forms.
- You may submit forms via U.S. mail, delivery service or in person to:
Ohio Development Services Agency, Office of Redevelopment
77 South High Street, 26th Floor, Columbus, Ohio, 43215

Authorized Representative Declaration

I hereby attest that the information I have provided with this request is, to the best of my knowledge, correct. I understand that falsification of representations in this application may subject the applicant to criminal sanctions including fines and/or imprisonment pursuant to O.R.C. 2921.77 and make the applicant ineligible for future state assistance pursuant to O.R.C. 9.66.

.....

Authorized Representative's Signature:

(Original Signature only)

Date: _____

Authorized Representative's Name and Title: _____



**Development
Services Agency**

Project Information

PROJECT INFORMATION

Name of Building/Project: _____

Address: _____

City: _____, Ohio Zip: _____

OWNER OR LESSEE INFORMATION

Project Owner or Lessee: _____

Representative Name and Title: _____

Representative Company: _____

Mailing Address: _____

Telephone: _____ Email: _____

PROJECT CONTACT INFORMATION (if changed)

Contact Name and Title: _____

Contact Company: _____

Mailing Address: _____

Telephone: _____ Email: _____



Project Amendment Information

Check the box next to the amendment type(s) requested.

Change of Timeline

Rehabilitation Period Start Date	
Approved Start Date	
Proposed Start Date	
Rehabilitation Period End Date	
Approved End Date	
Proposed End Date	

DOCUMENTATION REQUIRED

- 1) Provide an updated project timeline describing the proposed schedule for completing the rehabilitation project, including financing, design, construction, and occupancy.
- 2) Provide written justification for any project delays, including details on challenges faced and progress made toward financing and construction.

Change of Scope

Physical Scope	
Approved Square Feet to be Rehabilitated	
Proposed Square Feet to be Rehabilitated	
End Use	
Approved End Use (Percent %)	
Office: ____ Retail: ____ Restaurant: ____ Hotel: ____ Residential: ____ Institutional: ____	
Proposed End Date (Percent %)	
Office: ____ Retail: ____ Restaurant: ____ Hotel: ____ Residential: ____ Institutional: ____	

DOCUMENTATION REQUIRED

For Physical Scope

- 1) Provide detailed information explaining what spaces will be added or subtracted to/from the rehabilitation project and justification for the change.

For End Use

- 1) Provide detailed information explaining the indicated use(s) of the building after rehabilitation and justification for the change.
- 2) Complete the cost-benefit analysis information on Page 5. The result of the cost-benefit analysis will be considered as part of amendment approval.



Change of Applicant

Applicant (Owner of Lessee) and Authorized Representative	
Current Applicant	
Proposed Applicant	
Tax Class (LLC, S/C-Corp, Partnership, Individual, Other)	
Representative Name and Title	
Representative Company	
Mailing Address	
Telephone	
Email	

DOCUMENTATION REQUIRED

- 1) Provide a signed letter from the authorized representative of the current applicant (e.g. seller), acknowledging the transfer of the tax credit application to the proposed applicant.
- 2) Provide at least one of the following:
 - Deed for the property or county auditor card for all parcels
 - Executed sale and purchase agreement for all parcels
 - Executed closing documents for all parcels (settlement sheets)
 - Qualified lease that has been executed and, starting from the date of project completion, has a term equal to or exceeding the lease term requirement under 26 U.S.C. 47(c)(2)(B) (vi), which requires a minimum of 27.5 years for residential rental property and 39 years for nonresidential real property.
- 3) Complete the Authorization to Release to Release Tax Information on Page 7. The Ohio Development Services Agency will use this form to verify that the proposed applicant does not have outstanding tax liability with the State of Ohio.

 Change of Other Information

Changes to other project information may include, but are not limited to changes to contact information, the historic buildings included in a project, and Qualified Rehabilitation Expenditures (QREs). Effective for applications approved after June 2008 in ORC 149.311 (D)(2), applications cannot be amended for an "amount greater than the estimated amount furnished by the applicant on the application."

DOCUMENTATION REQUIRED

- 1) Provide a narrative that describes and justifies the amendment request, including both the original application information and the proposed change.

Cost-Benefit Analysis Information

For end use or QRE amendments, provide the below information based on the projected impacts of the project. Instructions are provided on Page 6 and correspond to the numbers before each data section below.

Project Information

Project Address: _____

Permanent Parcel Number(s): _____

Tax Class: _____

Total Project Investment: _____

1. Property Market Value and Proposed End Use

Current Market Value of Property: _____

Future Appraised Value, Post-Construction: _____

End Use of Property, Post-Construction Percentage (%):

Office: ____ Retail: ____ Restaurant: ____ Hotel: ____ Residential: ____ Institutional: ____

2. Construction Employment

Construction Year	Construction Jobs	
	FTEs	Hourly Wage
1		
2		
3		
4		
5		

3. Operations Employment

Operations Year	Operations Jobs	
	FTEs	Hourly Wage
1		
2		
3		
4		
5		

4. Gross Receipts and Sales

Operations Year	Operations and Sales	
	Operations (e.g. rents)	Tenants (e.g. sales)
1		
2		
3		
4		
5		

5. Residential Occupants

Operations Year	Residents	
	Number	Average Income
1		
2		
3		
4		
5		



Cost-Benefit Analysis Information Instructions

Use the below instructions to complete the cost-benefit analysis information on Page 5. For all data provided, provide documentation or references for the sources of the data. Acceptable documentation include, but are not limited to, project pro formas, market studies, contractor/architect projections, business plans and labor or housing statistics. No data should be provided as ranges.

1. Property Market Value and Proposed End Use: Input the current property market value based on a recent sale, real estate appraisal or the county auditors record and project an estimated future market value following the rehabilitation. For each end use, input the percentage each will occupy in the proposed project, based on the total project area. The analysis will use this data to calculate property tax.

2. Construction Employment: Input projected annual employment (in whole numbers) and average wages for the construction personnel that will be necessary to complete the rehabilitation project. Non-staged (24-month) projects should only include impacts during the first two years. The analysis will use this data to calculate income taxes.

3. Operations Employment: Input projected annual employment (in whole numbers) and average wages for the operations (e.g. management) and occupants (e.g. tenants) employees that will work in the rehabilitated building. The analysis will use this data to calculate income taxes.

4. Gross Receipts and Sales: Input the total gross sales each from operations (e.g. rents) and tenants (e.g. sales) that are projected in the rehabilitated building. The analysis will use this data to calculate sales taxes.

5. Residential Occupants: For projects that include a residential component, input the number of residents (in whole numbers) that will live in the rehabilitated building and their average annual income. This analysis will use this data to calculate income taxes.

AUTHORIZATION TO RELEASE TAX INFORMATION

I, _____, (printed name of taxpayer) hereby authorize the Ohio Department of Taxation and any of its agents and/or employees to release my tax records to the Ohio Development Services Agency, JobsOhio, Ohio Venture Capital Authority, Ohio Housing Finance Agency, Ohio Rail Development Commission, Ohio Air Quality Development Authority, Ohio Secretary of State, and Central Ohio Workforce Investment Corporation. These records shall be limited to information obtained and maintained by the Ohio Department of Taxation and shall not contain any federal tax information as defined in I.R.C. 6103 and received from the Internal Revenue Service. I understand that these records may be used by the above-referenced organizations to ensure my taxpayer compliance with all Ohio tax laws, and to verify the information reported to the above-referenced organizations for various purposes relating to evaluation of potential tax credits, grant awards, or loan issuances. I expressly waive the confidentiality provisions of the Ohio Revised Code which would otherwise prohibit disclosure, and agree to hold the above-referenced organizations harmless with respect to the limited disclosure herein. Except as authorized by this waiver, the above-referenced organizations must maintain the confidentiality of the information received pursuant to O.R.C. 1347.15(H) and/or other governing law with respect to this waiver. Further, the information is not subject to public inspection pursuant to O.R.C. 149.43(A)(1)(v) and shall not otherwise be re-disclosed. For purposes of this waiver, JobsOhio is contractually and statutorily bound to Ohio Development Services Agency confidentiality requirements.

This is a standardized form, and may not be altered in any way. Rewritten or altered versions of this form will not be accepted. Only in instances in which the organizations have a legitimate business purpose for reviewing this information, will taxpayer information be shared with the following: : Ohio Development Services Agency, JobsOhio, Ohio Venture Capital Authority, Ohio Housing Finance Agency, Ohio Rail Development Commission, Ohio Air Quality Development Authority, Ohio Secretary of State, and Central Ohio Workforce Investment Corporation.

I certify under penalties of perjury that I am the taxpayer identified below or an agent authorized to certify on its behalf.

Company Name: _____

Name & Title of Agent (printed): _____

Signature of Authorized Agent: _____

Date: _____ Company Telephone Number: _____

Company Address: _____

REQUIRED INFORMATION: MUST BE COMPLETED
Ohio Employer Withholding Account Number: _____
Federal Employer Identification Number: _____
Social Security Number (if applicant is an individual): _____

OTHER INFORMATION
Ohio Charter Number: _____
Ohio Franchise Tax Identification Number: _____
Commercial Activity Tax Account Number: _____
Ohio Vendor's License Number: _____
Ohio Consumer's Use Tax Account Number: _____
Ohio Direct Pay Permit Number: _____