

This page must bear the applicant's original signature and must be dated. A copy of this form may be provided to the KY Department of Revenue. Submit this completed application and fees to the Kentucky Heritage Council **upon completion of the project.**

1. **Property Name** (if unknown, leave blank): _____
 Street: _____
 City: _____ County: _____ State: **KY** Zip: _____

2. **Category** (Check only one)

Owner Occupied residential property

Commercial Property

Other

3. **Project data:**

Rehabilitation costs (QRE*) \$ _____

Total cost (QRE* plus non-QRE): \$ _____

* Qualified rehabilitation expenditures

Start date: _____ Completion date: _____

Number of housing units before / after rehabilitation: _____ / _____

Floor area before / after rehabilitation: _____ / _____ sq ft

Use(s) before / after rehabilitation: _____ / _____

4. **Request for Certification:**

I hereby apply for certification of rehabilitation work described above for purposes of the State tax incentives. I declare under penalty of law that the completed rehabilitation, to the best of my belief and knowledge, meets the **"Standards for Rehabilitation"** and is consistent with work described in Part 2: Historic Preservation Certification Application and any conditions issued by the Kentucky Heritage Council.

Name: _____
(If there is more than one owner, attach full list of all owners with addresses, social security numbers or taxpayer identification numbers and percentage of ownership.)

Organization: _____ Social Security or Taxpayer Identification Number: _____
(If this is a pass-through organization, such as a limited partnership, S corporation or limited liability company, attach full list of all owners.)

Street: _____ City: _____ State: _____

Zip: _____ Telephone Number: _____ E-Mail Address: _____

I attest that I am the owner of the property, or am a representative authorized to sign on the behalf of the owner.

Signature: _____ Date: _____

NOTE: There is a yearly program cap that limits the total credit amount approved for all taxpayers to **\$5 million**. The credits allocated on a preliminary approval may be adjusted to reflect actual eligible expenses. Taxpayers and the Kentucky Department of Revenue will be notified of approved final credits for completed projects.

KHC Office Use Only - The Kentucky Heritage Council has reviewed this application and the Part 2-Description of Rehabilitation for this project and has determined:

	That the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation . Effective on the date indicated below, the rehabilitation of this "certified historic structure" is hereby designated a "certified rehabilitation." This letter of certification is to be used in conjunction with appropriate Kentucky Income Tax forms.
	That the completed rehabilitation does not meet the Secretary of the Interior's Standards for Rehabilitation .

	Total Amount of Actual Eligible Expenses Reported for this Project
	Total Pre-Approved Credit Amount Allocated for this Project
	Total FINAL Approved Credit Amount Approved for this Project

 Kentucky Heritage Council /State Historic Preservation Office Authorized Signature

 Date

COMMONWEALTH OF KENTUCKY
Kentucky Heritage Council
Kentucky Historic Preservation Tax Credit
Certification Application
Part 3 – Request for Certification of Completed Work

Date Received

Property Name: _____

Property Address: _____

Additional Owners Continue on additional sheets as needed to list all owners. List percentage of ownership.

Name: _____ Signature: _____ Date: _____

Percentage of Ownership: _____ Social Security or Taxpayer Identification Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ E-Mail Address: _____

Name: _____ Signature: _____ Date: _____

Percentage of Ownership: _____ Social Security or Taxpayer Identification Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ E-Mail Address: _____

Name: _____ Signature: _____ Date: _____

Percentage of Ownership: _____ Social Security or Taxpayer Identification Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ E-Mail Address: _____

Name: _____ Signature: _____ Date: _____

Percentage of Ownership: _____ Social Security or Taxpayer Identification Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ E-Mail Address: _____

Name: _____ Signature: _____ Date: _____

Percentage of Ownership: _____ Social Security or Taxpayer Identification Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ E-Mail Address: _____

Name: _____ Signature: _____ Date: _____

Percentage of Ownership: _____ Social Security or Taxpayer Identification Number: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone Number: _____ E-Mail Address: _____

KHC Form TC-3 Rev. 2014 Page 3 of 3	COMMONWEALTH OF KENTUCKY Kentucky Heritage Council Kentucky Historic Preservation Tax Credit Certification Application Part 3 – Request for Certification of Completed Work	Date Received
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NOTE: If the federal tax credit is also being applied for, only the first page of this form is required to be completed and submitted with copies of the federal part 3 application. Two sets of all attachments must be submitted (including photos, photo key plan, and any other additional information). It is highly recommended that the applicant make an additional copy of the forms, attachments, photo key plans and numbered photos for their own records.

Checklist – please check each item to insure that a completed application is submitted.

1. Form

- Completed *Part 3 – Request for Certification of Completed Work* form.
- Form has the applicant’s original signature and must be dated.
- The category chosen in the part 3 application matches the category chosen in the previous part 2 application.
- The rehabilitation costs listed on this form match the costs on the *Summary of Investment* form.

2. Attachments (*Summary of Investment and Election of Credit* form, photographs, photo key plans)

- Completed *Summary of Investment and Election of Credit* form with applicant’s original signature. Owner occupied residential projects must be notarized. All other projects must have a Certified Public Accountant complete a compilation of qualified rehabilitation expenses and sign this form.
- A plan of each floor of the building as it appears after rehabilitation. This plan is not required to be drawn by an architect and can be done on graph paper. Photos must be keyed to these plans. These plans should not exceed 11”x17” in size.
- Photos of the building as it appears after rehabilitation. Please photograph every outside face of the building and every interior room of the building (including areas where no work occurred). Please refer to the part 1 checklist for additional photo requirements.
- Photos have a label on the back that lists the address, approximate date the photo was taken, brief description of what is illustrated, the word “after”, and a unique photo number that will be used to key it into the photo key plan(s). If possible, the numbering of the “after” photos will match the “before” photo numbers.
- Photos are on 4x6 glossy photo paper. Prints from a home printer are **not** acceptable.
- Photos are in a loose stack. They may be placed inside an envelope or have a rubber band around them. Do not submit photos inside photo albums or taped to larger sheets of paper.

3. Fee

Refer to instructions and guidelines in order to determine the amount of the part 3 review fee.

- Check should be made out to “Kentucky State Treasurer”.