KHC Form TC-4

Rev. 2022

Date Received

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**COMMONWEALTH OF KENTUCKY**

**Kentucky Heritage Council**

Kentucky Historic Preservation Tax Credit Certification Application

Summary of Investment and Election of Credit

***This form must be completed and submitted as an attachment to the Part 3 – Request for Certification of Completed Work***

**Historic Property Name** (if unknown, leave blank):

Street:

City: County: State: **KY** Zip:

**Owner**: Date:

Organization: Social Security or Taxpayer ID #:

Street: City: State: Zip:

Phone: Email:

**The period that QREs are being captured** runs from (start date): to (completion date):

*(Please note that for the Kentucky Historic Preservation Tax Credit, these dates cannot exceed a 24-month period.)*

**For commercial projects,** adjusted basis at start date is $ and on completion date is $

If applicable, denote tax year in which owner previously claimed a KY Historic Preservation Tax Credit on this property:

I have chosen to:

|  |  |  |
| --- | --- | --- |
| **QRE\*** | **Materials** | **Labor** |
| Roof |  |  |
| Exterior Walls |  |  |
| Windows |  |  |
| Doors |  |  |
| Electrical/Lighting |  |  |
| HVAC |  |  |
| Plumbing |  |  |
| Painting/Finishes |  |  |
| Interior |  |  |
| Structure/Stabilization |  |  |
| Developer Fee |  |  |
| Design Fee |  |  |
| Contractor overhead &  general conditions |  |  |
| Contractor profit |  |  |
| Other (*define as applicable for your project*) |  |  |
|  |  |  |
| **Total QRE\*** |  |  |
|  |  |  |

* Use the credit. If this credit was allocated in

the 2011 allocation pool or later, the credit shall be refundable.

* Transfer or assign the credit for some or no consideration, along with any related benefits, rights, responsibilities and liabilities to any entity subject to   
  the tax imposed by KRS 136.505. I understand that within thirty (30) days of the date of any transfer of credits, the party transferring the credits shall notify   
  the Kentucky Department of Revenue of:
  + The name, address, employer identification number, and bank routing and transfer number, of the party to which the credits are transferred;
  + The amount of credit transferred; and
  + Any additional information the Department of Revenue deems necessary.

An application for a final determination   
of credit shall include an IRREVOCABLE election by the taxpayer to use or transfer   
the credit.

# \*Qualified Rehabilitation Expenditures

I attest that I am the owner of the property, or am a representative authorized to sign on the behalf of the owner. I attest that the information I have provided is, to the best of my knowledge, correct, and that I have documentation to support this report pursuant to an audit.

SIGNATURE Date

Notary or CPA Signature Date

**Note:** For owner-occupied residences, this form must be notarized. For all other projects, a Certified Public Accountant (CPA) must complete a compilation of qualified rehabilitation expenses or sign this form. The compilation must include the CPA name, license #, contact information   
and wet signature, as well as dates and amounts for QREs, amount of adjusted basis, and dates and amounts showing adjusted basis is exceeded.   
**See Instructions and Guidelines for more.**