



**TOURISM, ARTS AND HERITAGE CABINET**  
**KENTUCKY HERITAGE COUNCIL**  
 THE STATE HISTORIC PRESERVATION OFFICE  
 410 HIGH STREET  
 FRANKFORT, KENTUCKY 40601  
[www.heritage.ky.gov](http://www.heritage.ky.gov)

Date:

Sent to: [KHC.Taxcredits@ky.gov](mailto:KHC.Taxcredits@ky.gov)

From:

**Re: Extension Request for Historic Rehabilitation Tax Credit application filed**

Kentucky Heritage Council,

If a property owner fails to submit a Part 3 application (“*Certification of Completed Work*” and “*Election of Credit*” applications; TC-3 and TC-4 forms, respectively) to the Kentucky Heritage Council within 36-months of receiving an Allocation Letter, the applicant may file a 24-month Extension Request and pay a new Part 3 fee, under [KAR 300.006.011 Section 6](#).

**This letter is a 24-month Extension Request being filed by, and for, the following:**

<b>Allocation Year Awarded:</b>	
<b>Property Address</b> Street Address: County: City and Zip Code:	
<b>Applicant Contact</b> Name: Phone: Email:	
<b>Project Contact</b> (if different than Applicant) Name: Phone: Email:	

Thank you,  
 Property Owner / Representative



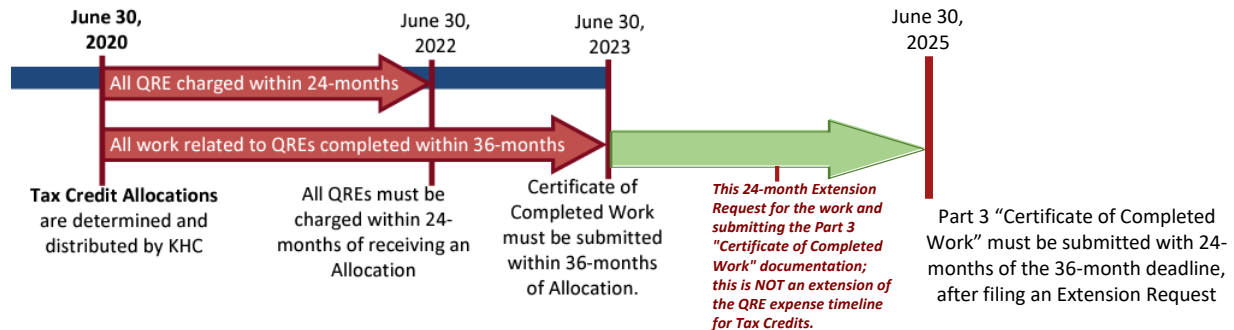
***The following is for applicant's informational purposes only***

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Please submit this Extension Request form to the Kentucky Heritage Council's Tax Credit team (via [email](#)) prior to your project's required completion date, if you are seeking an extension.

***PLEASE NOTE:*** This extension does NOT extend the 24-month period for which all QRE expenses may be captured. This extension is ONLY providing an extension to the filing of the Part 3 paperwork.

As an example of the associated timeline and required completion date(s), see the infographic, below:



For reference and requirements regarding Extension Requests, please see the Kentucky Administrative Regulations, under [300.006.011](#); Specifically, Section 6.

For an extension, a (new) Part 2 fee will need to be submitted to the Kentucky Heritage Council to process your Extension request form. For the agency's latest [Fee Schedule](#), please see our [Historic Rehabilitation Tax Credit webpage](#) on the Kentucky Heritage Council's website: [Heritage.Ky.Gov](#)

Please reach out if you have any questions.

Sincerely,

The Site Development Team



[KHC.TaxCredit@ky.gov](mailto:KHC.TaxCredit@ky.gov)

Kentucky Heritage Council,  
State Historic Preservation Office