

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

1. Historic Property Name (if unknown, leave blank): _____
 Street: _____
 City: _____ County: _____ State: KY Zip: --
[9-Digit Zip Code.](#)

2. Project Category:
(Check one, must match Part 2 Application):

Owner-Occupied residential property

Commercial Property

Other

3. Project Data:

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

* Qualified rehabilitation expenditures within a consecutive 24-months.

Start date: _____ Completion date: _____
 Number of housing units before / after _____ / _____
 rehabilitation: Floor area before / after _____ sq ft
 rehabilitation: _____ / Use(s) before / after _____ / _____
 rehabilitation: _____

4. Request for Certification:

I hereby apply for certification of rehabilitation work described above for purposes of the Kentucky Historic Preservation Tax Credit. I declare under penalty of law that the completed rehabilitation, to the best of my belief and knowledge, meets the **Secretary of the Interior’s Standards for Rehabilitation** and is consistent with work described in *Part 2- Description of Rehabilitation* and any conditions issued by the Kentucky Heritage Council.

5. Applicant/owner (please print): _____ Signature: _____
(If more than one owner, attach full list of all owners with addresses, Social Security or Taxpayer ID numbers, and percentage of ownership.)

Organization: _____ Social Security or Taxpayer ID #: _____
(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: _____
 Phone _____ Email: _____ Date: _____

Consultant (please print): _____ Signature: _____
 Phone: _____ Email: _____ Date: _____

NOTE: Starting with the 2023 pool, the annual program cap limits total credit amounts approved for all taxpayers to **\$100 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 Part 2-Description of Rehabilitation and determined:

	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

Questions? Contact Us:
<https://bit.ly/KyTaxCredit>
KHC.taxcredits@ky.gov
502-892-3620

Historic Property Name: _____

Street: _____ City: _____ State: **KY** Zip: _____

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

Name: _____ **Signature:** _____

Percentage of Ownership / Credit: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership / Credit: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership / Credit: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership / Credit: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership / Credit: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership / Credit: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

KHC Form TC-4 Rev. 2022 Page 1 of 1	<p style="text-align: center;">COMMONWEALTH OF KENTUCKY Kentucky Heritage Council Kentucky Historic Preservation Tax Credit Certification Application Summary of Investment and Election of Credit</p>	Questions? Contact Us: https://bit.ly/KyTaxCredit KHC.taxcredits@ky.gov 502-892-3620
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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:

- 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.

QRE*	Materials	Labor
Total QRE*		

***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 signature, as well as dates and amounts for QREs, amount of adjusted basis, and dates and amounts showing adjusted basis is exceeded. **Contact us with any questions:** <https://bit.ly/KyTaxCredit>, KHC.taxcredits@ky.gov, or **502-892-3620**.

<p>KHC Form TC-3 Rev. 2022</p> <p>Page 3 of 3</p>	<p style="text-align: center;">COMMONWEALTH OF KENTUCKY Kentucky Heritage Council Kentucky Historic Preservation Tax Credit Certification Application</p> <p style="text-align: center;">Part 3 – Request for Certification of Completed Work</p>	<p>Questions? Contact Us: https://bit.ly/KyTaxCredit KHC.taxcredits@ky.gov 502-892-3620</p>
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This page is for informational purposes only.

NOTE: If the owner of this property is also applying for a federal tax credit, **this entire form and the Part 3 fee are required** to be completed and submitted along with the federal Part 3 application. If applying for both programs, **two sets of all documentation must be submitted** (including photos, photo key plan, and any additional information). We recommend that the applicant make an additional copy of all forms, attachments, photo key plans, numbered photos etc. to keep for their own records.

Checklist – please check each item to ensure 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.
- Project category checked matches 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 with wet signature; see TC-4 form for guidance.
- 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 11x17” in size and must be submitted in PDF format.
- 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 must be submitted using the Photo Form's formatting.** All of the photos should be submitted as a single PDF. Refer to the submittal instructions and Photo Form directions for more details.
- Photos should be numbered and taken from the same vantage points as the Part 2 application (as indicated in the Photo Key Plan).

3. Fee

Refer to the Fee Schedule on the KHC website to determine amount of the Part 3 review fee.

- Pay applicable Part 3 fee when submitting the application.

Follow electronic payment instructions and/or mailed payment instructions on the KHC website for payment details.

Please note: All information other than Social Security and/or Taxpayer ID number is subject to open records requests.