

Part B - Request for Certification of State Credit

Minnesota Historic Structure Rehabilitation Tax Credit Application

MUST submit with Federal "HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK"
Complete this form according to the instructions on the [Applications, Instructions, Tip-Sheets, & FAQs page](#)
— DO NOT ALTER THIS FORM —

HISTORIC PROPERTY

Historic Property Name _____

Street _____

City _____ County _____ State _____ Zip _____

Property ID number (PID) _____ NPS Project Number _____

PROJECT INFORMATION

PLACE A ✓ IN THE APPROPRIATE BOX(ES)

- 1 Did this project receive other federal or state licensing, grants, funding, financing, or permitting? Yes No
If yes, please provide:

AGENCY	LICENSE, GRANT, FUNDING, FINANCING, OR PERMIT NAME
<i>ex. HUD</i>	<i>ex. LIHTC</i>

- 2 Building Code Occupancy Classifications and Total Square Footage (s.f.):
- | | |
|---|--|
| <input type="checkbox"/> Assembly: _____ s.f. | <input type="checkbox"/> Mercantile: _____ s.f. |
| <input type="checkbox"/> Business: _____ s.f. | <input type="checkbox"/> Residential: _____ s.f. |
| <input type="checkbox"/> Educational: _____ s.f. | o Market Unit #: before ____/after ____ |
| <input type="checkbox"/> Factory & Industrial: _____ s.f. | o Affordable Unit #: before ____/after ____ AMI % ____ |
| <input type="checkbox"/> High Hazard: _____ s.f. | <input type="checkbox"/> Storage: _____ s.f. |
| <input type="checkbox"/> Institutional: _____ s.f. | <input type="checkbox"/> Utility & Misc.: _____ s.f. |

- 3 Project interested in sharing data related to carbon mitigation
 Project received a green building certification, such as LEED
- 4 Applicant is a Woman, Minority, or Veteran (optional)
 Project utilized Woman, Minority, or Veteran Owned Business (optional)

5 Federal credit allowed to Project 5 _____

6 Final Qualified Rehabilitation Expenditures (QRE): 6 _____

7 Final Non-Qualified Rehabilitation Expenditures (non-QRE) 7 _____

8 Total final project costs (QRE plus non-QRE) 8 _____

9 Actual cost of materials 9 _____

10 Actual cost of labor 10 _____

11 Actual number of jobs created during rehabilitation 11 _____

12 Date of Allocation Certificate 12 _____

13 Project construction start date 13 _____

14 Date building was placed in service 14 _____

15 Pre-Rehabilitation Adjusted Basis 15 _____

16 Preparer's Name (if applicable):

Business Name:

Title:

Address:

Daytime Phone:

Email Address:

CERTIFICATION OF FINANCIAL DOCUMENTATION

17 Submit one of the following with this application (PLACE A ✓ IN THE APPROPRIATE BOX)

- A copy of the Agreed-Upon Procedures Report (See supplemental instructions for required content)

— **OR** —

- Independent Auditor's Report (See supplemental instruction for required content)

— **OR** —

- A copy of a tax advice letter (See supplemental instructions for required content)

— **OR** —

- A copy of the accepted federally filed Form 3468 and page 1 of the relating taxpayer's federal form (i.e., 1120, 1065, etc.) AND a copy of the Federal Acceptance Letter showing that the Internal Revenue Service accepted the filed return. The return copies must be signed and match the versions filed with the Internal Revenue Service. (See [Part B Instructions](#) for additional considerations for using this option)

Historic Property Name: _____ **NPS Project #:** _____

Substantial Rehabilitation Test:

24/60-month Start Date: _____

24/60-month End Date: _____

Item	Actual QREs	Non-Qualified Expenditures	Total Cost
Building/land acquisition	n/a		
Sitework			
Site grading & excavation			
Landscaping, parking, walkways, etc.	n/a		
Site utilities	n/a		
Non-eligible buildings			
Demolition	n/a		
New construction	n/a		
Work on or in eligible property			
Demolition			
Addition: non-code required			
Addition: code required			
Concrete			
Masonry			
Metals			
Wood			
Thermal & moisture protection (roof, siding)			
Doors and windows			
Finishes (wall, ceiling, floor, etc)			
Equipment			
Furnishings			
Conveying system (elevators)			
Mechanical (plumbing, HVAC)			
Electrical			
Other construction (specify on detail page)			
Fees, Permits, and Soft Costs			
Architect/Engineer/Design			
Attorney/Accountant			
Other Consultants (specify on detail page)			
Historic Tax Credit Fees			
Other Fees (specify on detail page)			
Permits			
Other soft costs (specify on detail page)			
Total Actual Project Costs			

CREDIT RECIPIENT LIST

19 Is the credit recipient different than the applicant listed above? Yes No

If yes, submit the property's organizational documents with this application.*

20 Is there more than one credit recipient for this project? Yes No

If yes, submit the property's organizational documents with this application.*

* ORGANIZATIONAL DOCUMENTS: Attach organizational documents or any other executed agreement illustrating that all credit recipients below are part of the property's ownership structure and are to receive the state tax credit either pro rata, based on their share of the entity's assets, or specially allocated in their organizational documents or any other executed agreement, as of the last day of the taxable year. The document must quantify the percentage of credit allocated to each recipient. Please highlight the organizational document to facilitate review.

21 List of individuals to be issued a tax credit certificate or a grant-in-lieu-of-credit:

1	<p>Recipient: _____</p> <p>Address: _____ _____ _____</p> <p>Telephone: _____</p> <p>E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i></p> <p>Address: _____ _____ _____</p>	<p>Percentage of property ownership: _____%</p> <p>Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one):</p> <p><input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____</p> <p><input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____</p> <p style="text-align: center;">— or —</p> <p>Federal Tax ID Number: _____</p>
2	<p>Recipient: _____</p> <p>Address: _____ _____ _____</p> <p>Telephone: _____</p> <p>E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i></p> <p>Address: _____ _____ _____</p>	<p>Percentage of property ownership: _____%</p> <p>Allocated percentage or amount of state credit: _____</p> <p>Allocation to be issued as a (check one):</p> <p><input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____</p> <p><input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____</p> <p style="text-align: center;">— or —</p> <p>Federal Tax ID Number: _____</p>

3	<p>Recipient: _____ Address: _____ _____ _____ Telephone: _____ E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i> Address: _____ _____ _____ _____</p>	<p>Percentage of property ownership: _____% Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one): <input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____ <input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____ — or — Federal Tax ID Number: _____</p>
4	<p>Recipient: _____ Address: _____ _____ _____ Telephone: _____ E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i> Address: _____ _____ _____ _____</p>	<p>Percentage of property ownership: _____% Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one): <input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____ <input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____ — or — Federal Tax ID Number: _____</p>
5	<p>Recipient: _____ Address: _____ _____ _____ Telephone: _____ E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i> Address: _____ _____ _____ _____</p>	<p>Percentage of property ownership: _____% Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one): <input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____ <input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____ — or — Federal Tax ID Number: _____</p>

<p>6</p>	<p>Recipient: _____ Address: _____ _____ _____ Telephone: _____ E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i> Address: _____ _____ _____</p>	<p>Percentage of property ownership: _____ % Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one): <input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____ <input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____ — or — Federal Tax ID Number: _____</p>
<p>7</p>	<p>Recipient: _____ Address: _____ _____ _____ Telephone: _____ E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i> Address: _____ _____ _____</p>	<p>Percentage of property ownership: _____ % Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one): <input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____ <input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____ — or — Federal Tax ID Number: _____</p>
<p>8</p>	<p>Recipient: _____ Address: _____ _____ _____ Telephone: _____ E-mail: _____</p> <p>Delivery Address: <i>requires that a person be present to sign for the item</i> Address: _____ _____ _____</p>	<p>Percentage of property ownership: _____ % Allocated % or amount of state credit: _____</p> <p>Allocation to be issued as a (check one): <input type="checkbox"/> Tax credit certificate Amount Claimed: \$ _____ <input type="checkbox"/> Grant-in-lieu-of-credit Amount of GILOC: \$ _____</p> <p>Social Security Number(s): _____ — or — Federal Tax ID Number: _____</p>

APPLICANT INFORMATION (Authorized Signature Required)

To administer the Credit for the Historic Structure Rehabilitation program, the Minnesota Department of Administration must share information you provide in this application with the Minnesota Department of Revenue. By signing below, you authorize the exchange of private and/or nonpublic data between the two agencies. This authorization expires 24 months after this project application has been withdrawn or denied, or 60 months after certification of the federal *Part 3—Request for Certification of Completed Work.*”

I certify that all information provided herein is true and accurate, to the best of my knowledge.

I certify that I am an eligible taxpayer as defined Minn. Stat. § 290.0681.

I affirm that I have authority to sign this form on behalf of the taxpayer.

I acknowledge and agree to the Consent to Release Tax Credit Certificate Application Data and Information Sharing Authorization (see Notices on page 9 of this application).

I hereby apply for certification of rehabilitation work described above and attached for purposes of the Minnesota Historic Structure Rehabilitation Tax Credit. I hereby attest that the information provided is, to the best of my knowledge, correct, and that the completed rehabilitation is consistent with the work described in Part 2 of the Federal Historic Preservation Certification Application. **Further, to the best of my knowledge, any taxpayers designated to receive a Minnesota tax credit certificate within are allowed a federal historic tax credit for this project. The percentage of credit or amount of credit designated is based on the taxpayer’s share of the organization’s assets or as specially allocated in organizational documents.** I understand that falsification of factual representations in this application may be subject to sanction under Minnesota Statute.

I certify under the penalties of perjury that, to the best of my knowledge and belief, this project is in compliance with Minnesota Credit for Historic Structure Rehabilitation (Minn. Stat. § 290.0681).

Applicant’s Name & Title (required)	
<hr/>	
Business	
<hr/>	
Address	
<hr/>	
Daytime Phone	Email Address
<hr/>	<hr/>
<hr/>	<hr/>
Signature of Applicant	Date

NOTICES

FOR APPLICANT RECORDS AND REFERENCE ONLY – DO NOT PRINT THESE PAGES

Information Regarding Disclosure of Your Social Security Number Under Public Law 93-579 Section 7(b):

Your Social Security Number (SSN) is needed to identify records unique to you. Failure to disclose your SSN may prevent or delay the processing of your application. The authority for soliciting your SSN is 31 U.S.C. 7701. The information gathered through the use of the SSN will be used only as necessary for processing this application and collecting and reporting any delinquent financial obligations. Use of the SSN will be carried out in accordance with established regulations and published notices of system of records.

Tennessee Warning Notice: We are requesting data from you to determine if you are eligible for a state tax credit under the Historic Structure Rehabilitation program. You are not required to provide the requested information, but your failure to do so may result in Minnesota Department of Administration being unable to evaluate your eligibility for an award pursuant to the criteria developed under the program's enabling legislation and rules. The data you provide to us is classified as private or nonpublic data and cannot be shared without your permission, except as specified by statute or court order.

Data Privacy Notice: Certain data required by this application is classified as private or nonpublic data under Minn. Stat. § 13.591, subd. 1. Some other data that we collect in this application is classified as private data under Minnesota statute.

Consent to Release Tax Credit Certificate Application Data: You are requesting a certificate to claim a tax credit under Minnesota tax laws.

To help verify your status as an eligible taxpayer for this credit, the Minnesota Department of Administration (Admin) needs to share the data on this application with the Minnesota Department of Revenue. Data on this application is considered private or nonpublic data and therefore cannot be provided to Revenue without your permission. The data provided to Revenue is limited to the information contained on this application, and its use is limited to the verification of eligibility for the Minnesota Historic Structure Rehabilitation credit. Once you provide for Admin to share the data, Admin may share the data with Revenue. You have the right to not provide consent by refusing to sign this consent form, however, refusal may limit Admin's ability to verify your eligibility for this credit and issuance of the tax credit certificate. Admin and Revenue may not release the data to any other parties without your permission, except as authorized by statute or pursuant to a court order.

I give my permission for Minnesota Department of Administration to provide information contained on this application to the Minnesota Department of Revenue; and I understand that this data will be used to verify my status as a taxpayer eligible to claim the Minnesota Historic Structure Rehabilitation credit.

FOR APPLICANT RECORDS ONLY – THIS PAGE DOES NOT NEED TO BE PRINTED FOR APPLICATION