



Commonwealth of Pennsylvania  
Pennsylvania Historical and Museum Commission  
Bureau for Historic Preservation  
Commonwealth Keystone Building, 2nd Floor  
400 North Street  
Harrisburg, PA 17120-0093

## HISTORIC PRESERVATION CERTIFICATION APPLICATION: SUPPLEMENTARY INSTRUCTIONS

Federal historic preservation tax credits are one of the most widely used incentive programs to promote the preservation of historic resources. Tax credits are available to owners of and certain long-term lessees who plan to rehabilitate income producing properties listed on the National Register of Historic Places. Properties can either be individually listed on the National Register or a contributing building within a historic district.

Since 1978 when the program was first approved by Congress, over 2100 buildings have been rehabilitated in Pennsylvania using the tax credit program; providing over 20,000 housing units at a total cost in excess of 3.5 billion dollars worth of private investment in Pennsylvania's communities. In 1986 the three-tier system was reduced to the two-tier system in place today. There are two credits, a 20% credit for historic buildings and a 10% credit for non-historic, non-residential buildings built before 1936. Certain expenses incurred during the rehabilitation of the historic building are eligible for the credit. A part 1 must be submitted before the work is completed in order to qualify for the tax credit.

A tax credit is a direct, dollar for dollar reduction in the amount of money a taxpayer must pay in federal taxes for a given year. For example, if a taxpayer owes \$5,000 in taxes to the Internal Revenue Service, but has a \$3,000 credit, the taxpayer would only pay \$2,000. Thus he/she saves the \$3,000 he would otherwise have to pay in taxes. However, this credit is subject to IRS provisions that relate to Passive Activity Rules and Alternative Minimum Tax, which may limit a property owner's ability to take the credit.

If a taxpayer earns more credit than can be used in a single tax year, the credit can be carried forward up to 20 years and/or backward 1 year. The credit is taken on IRS form 3468. A National Park Service (NPS) signed Part 3 application, NPS project number, and the amount of the adjusted basis will be needed to complete the form.

### **Figuring the Credit**

The rehabilitation investment tax credit is 20% of the cost of the rehabilitating (restoring or improving) of a historic structure. For example, if a developer spent \$100,000 rehabilitating a historic building, the taxpayer would get 20%, or \$20,000 as a credit. The rehabilitation cost, which in the previous case was \$100,000, is calculated by adding the cost of materials, fixtures, mechanical equipment (including electrical, HVAC, plumbing, fire suppression systems), labor, architects or engineers fees, preservation consultant fees, legal fees, insurance premiums, development fees, interest and taxes. The rehabilitation cost, which is the basis of the credit, **does not** include the cost of acquiring the property, permanent financing costs, syndication costs, personal property, new additions (which are considered new construction), land grading, and any site improvements (including landscaping, sidewalks, and parking lots).

## **Qualifying for the Tax Credit**

In order to qualify for the tax credits, the building must meet the following requirements:

Certified Historic Structure: The building must either be individually listed on the National Register of Historic Places or a contributing building in a National Register Historic District, or a National Park Service (NPS) Certified Historic District.

Income Producing: The building must be “income producing” and “depreciable”, meaning the building must be used for either offices, industrial, manufacturing, retail, rental residential, or a bed & breakfast. Property owners of owner-occupied residential dwellings or residential condominiums **do not qualify for the historic credit**. The credit is available to the building owner only. However, long-term lessees may also qualify under certain circumstances. Long-term lessees wishing to take the credit are advised to consult with their Accountants.

Substantial Rehabilitation: The “substantial rehabilitation test” is only a test where the building rehabilitation must be “substantial.” In other words the cost of the rehabilitation must exceed the adjusted basis of the building within either a 24 or a 60 month period. A building’s adjusted basis is the theoretical value for Federal tax purposes. The adjusted basis is generally the purchase price, minus the cost of the land, minus any depreciation taken, plus any improvements already made to the property. Once the substantial rehabilitation test is met, all qualified expenditures including those outside the measuring period, qualify for the credit.

The property must select at the beginning of the rehabilitation whether the testing period is 24 months or 60 months. If a property owner selects the 60 month test period, then the property owner must set up phases at the beginning of the project, prior to the start of the rehabilitation project.

Certified Rehabilitation: Rehabilitation work that is undertaken to the property must be consistent with the historic character of the building and property or district in which it is located. In addition, the project must not damage, destroy, or cover materials or features that define the building’s historic character whether it is on the interior or exterior of the building.

## **Application Process:**

In order to be eligible for the historic preservation tax credit, a three-part application must be submitted for review and approval. The blue application can either be used as is, photo-copied, set-up on a word processor matching the existing application, or down loaded from the NPS website at: [www.cr.nps.gov/hps/tps/tax/hpcappl.htm](http://www.cr.nps.gov/hps/tps/tax/hpcappl.htm). Two government agencies must review the project: The State Historic Preservation Office (SHPO) and the National Park Service (NPS). In Pennsylvania, the Bureau for Historic Preservation (BHP) of the Pennsylvania Historical and Museum Commission serves as the SHPO. The owner submits two copies of the application form, photographs, and drawings to the BHP. BHP reviews the application, provides ongoing technical assistance throughout the application process, and encourages early communication with their office. Applications are then sent to the NPS with recommendations for their review and comment.

**Application:** The application includes the following forms:

- **Part 1** documents the building as a certified historic structure and is eligible to receive the tax credit. Buildings that are individually listed are automatically designated as certified historic structures, and a Part 1 application is not needed.
- **Part 2** explains the scope of the rehabilitation work and should be submitted to BHP before work begins. It describes the existing conditions and what you are proposing to do to the building. All work in the Part 2 must meet the Secretary of the Interior's *Standards for Rehabilitation*. <http://www.cr.nps.gov/hps/tps/tax/rehabstandards.htm>

Note: The NPS will charge a \$250.00 review fee. You can fill out a fee payment form, which can be downloaded from the NPS website at: <http://www.cr.nps.gov/hps/tps/tax/hpcappl.htm> or you can wait for the NPS to send a fee payment letter. **Do not send the money with your application.** It will be returned to you. The NPS will send you an invoice and an address where to send the payment. If you do not hear from the NPS within 2 weeks from the receipt of BHP letter indicating that your project has been forwarded to the NPS, call the BHP and we will check on the status of your application.

- **Part 3 or Request for Certification of Completed Work** documents the completed work and is proof (for the IRS) that the rehabilitation is "certified". Note: The NPS will charge another review fee based on the overall cost of the rehabilitation to review your project. See page 8 in the application booklet. You can fill out a fee payment form, which can be downloaded from the NPS website at: <http://www.cr.nps.gov/hps/tps/tax/hpcappl.htm>, or you can wait for the NPS to send a fee payment letter. **Do not send the money with your application.** It will be returned to you. The NPS will send you an invoice and an address where to send the payment. If you do not hear from the NPS within 2 weeks from the receipt of BHP letter indicating that your project has been forwarded to the NPS, call the BHP and we will check on the status of your application.

**Submission:** Part 1, 2 and 3 cannot be submitted at the same time and be considered eligible for the rehabilitation investment tax credit. The IRS has determined that the Part 1 must be submitted prior to the work being completed on the building. Ideally, Parts 1 and 2 should be submitted at the same time before the work is started and the Part 3 should be submitted when the work is completed. See the enclosed IRS publication:  
<http://www.cr.nps.gov/hps/tps/tax/IRSlatecert.htm>

**Recapture:** In order to get and keep the full credit, the owner must hold the building for a period of 5 years after the building is placed in service (rehabilitation is completed). If the owner sells the building before the 5 years have passed, he losses 20% of the earned credit for each year he is short of the full 5 years. <http://www.cr.nps.gov/hps/tps/tax/IRSrecapture.htm>

**Other Things to Note:** Please note that if the 20% credit is claimed, the taxpayer can only deduct 80% of the rehabilitation cost through depreciation. Please also note that the rehabilitation credit is subject to the Alternative Minimum Tax and Passive Loss Provisions of

the tax code. It is highly recommended that applicants consult their CPA regarding these provisions.

The following checklist will assist you in completing your application. Although not all items contained herein will be applicable to all projects, please be sure to include information on any item that may apply to your project. This applies to both interior and exterior of your project. Please include a copy of this checklist with your application, marking the appropriate spaces indicating what information is being submitted with your application. Also, please indicate why certain items are not included (e.g. sent under separate cover, to be forwarded later, not applicable). **Please submit two copies of everything sent and do not bind application.**

Thank you for your cooperation in following these procedures. You will hear from us within 15 to 30 days if we have any questions; otherwise, you will be notified when your application is forwarded to the National Park Service advising you of our recommendation. If you have questions concerning completion of this application, contact Bonnie Wilkinson Mark at the Bureau for Historic Preservation at (717) 787-0772 or via email at [bmark@state.pa.us](mailto:bmark@state.pa.us).

## PART 1 – EVALUATION OF SIGNIFICANCE

To participate in the RITC program, a building must be a “certified historic structure”. A building can only be “certified” by being individually listed on the National Register of Historic Places or through the completion of a Part 1 application. If the building is individually listed on the National Register of Historic Places, then a Part 1 application is **not** needed. However, photographs must be submitted with the Part 2 application.

If your building is **not listed** on the Register or located in a historic district, then you must first submit a Determination of Eligibility (DOE) to see if it is eligible for listing on the National Register of Historic Places. These can be downloaded from the BHP web page at: [www.phmc.state.pa.us/bhp/nr/overview.asp?secid=25](http://www.phmc.state.pa.us/bhp/nr/overview.asp?secid=25), or they can be obtained from Carol Lee, Chief of National Register Programs at (717) 783-9918. To assist in researching a property you can access [www.cr.nps.gov/nr/publications/bulletins/nrb39](http://www.cr.nps.gov/nr/publications/bulletins/nrb39). Once the DOE has been submitted, it is reviewed at the Staff Committee. Once a decision has been reached, one of the National Register staff will notify you of their decision. If the property owner gets at DOE, the next step is to prepare a draft National Register nomination. Once the nomination has gone through two staff reviews, then it goes before the Preservation Board, who reviews all nomination for content and accuracy. Then the nominations are sent to Washington, DC for final approval before listing in the National Register of Historic Places. For a complete overview of the National Register process, you can access the National Register webpage at [www.cr.nps.gov/nr/listing.htm](http://www.cr.nps.gov/nr/listing.htm). Owners need to be advised that the property must be listed in order to take the take credit and be classified as a “certified rehabilitation.”

To certify through a Part 1 Application, the building must be a contributing building to a National Register Historic District or certified local district\*. A Part 1 of the Certification Application must be submitted. If a Part 1 application has been recently submitted and approved by the NPS, then a new Part 1 is **not** needed. However, a new cover sheet with the new owner’s name and new photographs must be submitted. If a previous Part 1 is more than 10 years old, a new Part 1 must be submitted.

### Part 1 Application Requirements:

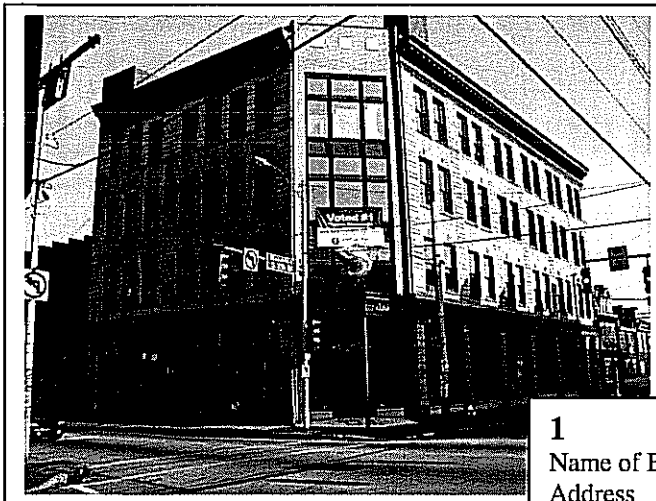
- Nature of Property: Use the Historic Name
- Name of Historic District: Use the name of the National Register Historic District or the NPS approved Certified Local Historic District. Conservation Districts are **NOT** NPS Certified Historic Districts. There are only 15 Certified Local Historic Districts. If you are not sure about your historic district, call Bonnie Wilkinson Mark at (717) 787-0772 to confirm or email at [bmark@state.pa.us](mailto:bmark@state.pa.us).
- Signature(s) of owner(s) (one application must have an original signature in blue ink). If there is more than one property owner, use an amendment sheet for the additional addresses.

---

\* A certified local district is a district that has been certified by the National Park Service, not a locally designated district that has been organized for the purposes of design review.

- Signature(s) of owner(s) (one application must have an original signature in blue ink).  
If there is more than one property owner, use an amendment sheet for the additional addresses.
- Social security or taxpayer I.D. number(s) of all owners. This is a requirement by the Internal Revenue Service.
- MAP: (2 copies) A map showing the exact location of the building within clearly marked boundaries of the historic district (preferably 8½" x 11").
- PHOTOGRAPHS: Two (2) sets of color photographs
  - 3 x 5 or 4 x 6 color photographs
  - They must be clear and properly exposed.
  - They must be printed on photographic paper. Digital photographs printed on 8 ½ X11 paper will not be accepted.
  - Digital photographs *may* be accepted if they are clear and of high quality. Dark and fuzzy images will not be accepted. Images should be professionally printed.
  - **Polaroid, or color copy machine copies will not be accepted.**
  - All photographs must be labeled with the photograph number, property name, address, city, county, date, and a specific description of what is shown (such as: 2nd floor, front room) on the *back* of the photograph. **Do not mount photographs and do NOT label on the front of the photograph.**
  - Photographs must show the property prior to beginning any work. In cases where photographs show demolition underway or recently completed, provide an explanation of when this occurred and what was removed.

**Example of Label:**



**1**

Name of Building  
Address  
City  
County

(back)

- **Do NOT** put labels on the front of the photograph.
- Photographs should include the following views:
  - All exterior elevations, including rear and side elevations.
  - Close-ups of entrances, storefronts, bay windows and cornices
  - Streetscape views showing relationship of your building to surrounding buildings. (Generally 1 or 2 views looking up and down the street are sufficient).
  - Other buildings on the site (interior and exterior).
  - Interior views showing all principal rooms or spaces.
  - Interior views showing representative secondary rooms or spaces (including basement).
  - Interior views showing stairs, mantles, woodwork, decorative plaster or other architectural features.
  - Interior views of office buildings should have representative examples of each floor.

Please note that interior views are required as part of the Part 1 application, even if Part 2 is not being filed at the same time as Part 1. Coverage of interior rooms should be sufficient to show the overall character of the building's interior (i.e. about 8-10 views for an average rowhouse; more for larger structures.) Views must be keyed into a map showing their general location.

## PART 2 - DESCRIPTION OF REHABILITATION

The Part 2 Application describes the rehabilitation being undertaken to a building. The following items must be completed in order to submit the Part 2 application to the National Park Service. The lack of this information will cause the review of your project to be delayed until the information is received. Please submit two copies (an original signature and 1 copy) of the application and any additional information.

### Part 2 Application Requirements:

- Date Building was constructed: This is an estimated date. This can also be found on Part 1, Section 5.
- Type of Construction: Examples include wood frame, masonry, concrete post and beam
- Use before: What was located in the building before rehabilitation began? Retail, office, rental housing, etc. or was it vacant?
- Use after: What is the new use?
- Estimated start and completion date (as accurate as possible). Projects nearing completion should refer to the next section (Part 3).
- Phased rehabilitation. Will the project be phased (or undertaken during a 60 month rehabilitation)? Provide a schedule and an explanation of how the project will be phased. Descriptions of work, plans, specifications, and photographs covering all work phases must be submitted at this time. IRS regulations require that this information be submitted when the Part 2 application is submitted.
- Signature(s) of owner(s): One application must have an original signature in blue ink.
- Social security or taxpayer I.D. number(s) of all owners.
- Name(s) and address(s) of all owners. Use continuation sheets as necessary.
- NPS project number - this number will be from the Part 1 application or if Part 1 has not been submitted, leave this blank.

### DETAILED WORK WRITE-UP

Part 2 of the application requires that the applicant submit a "detailed description of rehabilitation/preservation work - includes site work, new construction, alterations, etc." All work **must** comply with the Secretary of the Interior's *Standards for Rehabilitation*. NPS blue applications, copy machine copies, or computer generated forms replicating the NPS forms may be used. See below for suggested work write-ups to assist in preparing tax applications.

In discussing the proposed work, it is simplest to describe the work from the outside in. For example, start on the exterior with: site, exterior material, storefronts, entrances/doorways, porches, windows, and roof. Then on the interior discuss: circulation pattern, partitions, woodwork, floors, restrooms/kitchens, building systems (HVAC/electrical and plumbing). Failure to include all work items or making changes after the fact may jeopardize the entire project's eligibility for tax credits. If the scope of project changes, these changes need to be submitted on a *Continuation/Amendment sheet* not a letter. The NPS will not accept a letter.

The following example is from the Bethlehem Silk Mill project, 238 W. Goepp Street. Bethlehem, Northampton County. The **Existing Description** should describe the condition of item/material. The **Work Description** should describe what is going to be undertaken to the item/material.

**Existing Description:**

Exterior masonry consists of a combination of brick, stone and cement.

*Brick (walls)*

All wall surfaces are built of red brick, which varies in condition according to location. An extensive pre-construction survey indicates that most of the brickwork is in stable material condition. Localized problems include erosion of the surface of individual bricks (particularly in areas that are subject to heavy water runoff and/or chronically high moisture contents), step-cracking, locally heavy soiling, biological growth, inappropriate infills, paint and graffiti.

*Stone (foundations, some window sills/lintels)*

Stone used for foundations and some window sills/lintels varies in condition according to location. Generally, foundations consist of limestone that is in good condition, although open mortar joints are prevalent, especially in areas where drainage is poor.

Many window sills and lintels are built of bluestone. They have undergone some degree of delamination where they are face bedded; non-face-bedded stones display some evidence of preferential erosion.

*Concrete (retaining walls, some window sills/lintels)*

Several retaining walls and foundation walls at the rear of the property (Building E, Boiler House) are built of concrete. Walls display evidence of cracking, spalling and possible structural problems. Generally, they are in poor to fair condition and do not constitute significant historic fabric.

Concrete/precast window and door sills are present within openings on Building D. All sills are in fair to good condition, with localized cracking and spalling.

Photo #: 1-28a

Drawing #: HE1.1-HE1.7, HE2.1-HE2.7

**Work Description:**

*Brick*

All brick walls will be restored. Unsalvageable bricks will be replaced with new bricks that closely match the appearance of the existing with respect to color, dimension, surface texture, etc. Bricks that have lost some surface material but are still considered salvageable will be repaired with an appropriate composite patching material that is pigmented to match the color of the surrounding brickwork.

Walls will be cleaned using the gentlest methods possible based on a testing program that will be executed and evaluated during the early phases of construction.

Walls will be spot-pointed where necessary; repointing mortar will match the color, texture and joint profile of the existing mortar.

#### *Stone*

Stone will be repaired using a combination of composite patching material and, where necessary, unit replacement.

Where necessary, stone will be spot-pointed; repointing mortar will match the color, texture and joint profile of the existing mortar.

#### *Concrete*

The stability of concrete retaining walls has been evaluated by a qualified structural engineer. Most of the concrete walls will be repaired as required using a combination of reinforcing, pinning, epoxy repairs and patching. Surface patching materials will match the color and texture of the existing concrete. Retaining walls at the rear of the property will be removed and the land re-graded to provide for parking; this intervention will not be visible from primary vantage points and does not impact historic fabric.

Concrete/precast window and door sills will be repaired using a combination of pinning, epoxy repairs and patching. Surface patching materials will match the color and texture of the existing concrete.

If the following items are undertaken, then additional information will be needed as part of the work write-up:

- *Masonry cleaning*: Specify type of chemicals, if applicable, Ph and % of concentration, maximum water pressure (psi) and flow rate (gpm). Discuss other cleaning methods considered, and why this is the gentlest possible method; include summary results of test patches for cleaning. See Preservation Brief #1 or access On-line Briefs at [www.cr.nps.gov/hps/tps/briefs/presbhom.htm](http://www.cr.nps.gov/hps/tps/briefs/presbhom.htm)
- *Masonry repair/repointing*: Specify composition (ratio of lime, cement, sand and any additives). New mortar/masonry patches must closely match existing in color, texture and mechanical properties. For masonry repairs, specify method chosen, (i.e. dutchman or mechanical fasteners) and describe the probable cause(s) and precautions taken to avoid future damage. If mortar analysis was undertaken, please include 2 copies of the report. See Preservation Brief #2 *Repointing Mortar Joints in Historic Brick Buildings* or access on-line Briefs at [www.cr.nps.gov/hps/tps/briefs/presbhom.htm](http://www.cr.nps.gov/hps/tps/briefs/presbhom.htm)
- *Waterproofing/water repellents (masonry)*: This must be well justified. These treatments are not recommended and can cause color deterioration of the wall surface and can trap moisture in the masonry wall. See Preservation Brief #2 *Repointing*

*Mortar Joints in Historic Brick Buildings* or access on-line Briefs at [www.cr.nps.gov/hps/tps/briefs/presbhom.htm](http://www.cr.nps.gov/hps/tps/briefs/presbhom.htm)

- *Insulation*: Describe type, location and fire-retardant (if applicable); describe location and means of installing vapor barrier (where applicable).
- *Plaster repair*: Specify materials and methods. See Preservation Brief #21 *Repairing Historic Flat Plaster-Walls and Ceilings* or access on-line Briefs at [www.cr.nps.gov/hps/tps/briefs/presbhom.htm](http://www.cr.nps.gov/hps/tps/briefs/presbhom.htm)
- *Windows (replacement)*: Specify type, material and pane configuration; replacements must match existing unless justified. If proposing window replacement, a window survey must be undertaken. See additional requirements under Arch. Drawings. For more information on window repair versus replacement see Preservation Brief #10 *The Repair of Historic Wooden Windows* or access On-line Briefs at [www.cr.nps.gov/hps/tps/briefs/presbhom.htm](http://www.cr.nps.gov/hps/tps/briefs/presbhom.htm)
- *Roofing*: Specify materials (including color) used in repair or replacement.
- *Paint analysis*: What criterion was used to select the paint colors?
- *Preparation of surfaces for painting or refinishing*: Specify methods and products for removing existing finishes and applying new finishes.
- *Building systems (HVAC systems)*: Describe what effect proposed heating and air conditioning systems will have on historic building fabric (where will ducts be run; will ceilings be dropped)?
- *Acoustical ceilings*: Will ceilings be dropped? if so, where, why, and what materials? Will there be a drop soffit at the window? How far away from the window will this be located?
- *Demolition*: Will demolition be undertaken either on the interior, or non-historic building additions? If so, documentation, consisting of photographs, narratives (ie: building records), historical research, or structural report will be necessary to establish that the building elements to be demolished or removed are either:
  - a. not historically or architecturally significant; or
  - b. deteriorated beyond any reasonable, practical capability of being repaired or restored.

*NOTE*: Adequate documentation as indicated above is necessary to evaluate the impact of the proposed demolition, and does not necessarily provide justification for demolition.

The following graphic information is also required:

- ☐ **PHOTOGRAPHS**: Two (2) sets of color photographs
  - 3 x 5 or 4 x 6 color photographs
  - They must be clear and properly exposed.
  - They must be printed on photographic paper. Digital photographs printed on 8 ½ X11 paper will not be accepted.
  - Digital photographs *may* be accepted if they are clear and of high quality. Dark and fuzzy images will not be accepted. Images should be professionally printed.
  - **Polaroid, or color copy machine copies will not be accepted.**

- All photographs must be labeled with the photograph number, property name, address, city, county, date, and a specific description of what is shown (such as: 2nd floor, front room) on the *back* of the photograph. **Do not mount photographs and do NOT label on the front of the photograph.**
- Photographs must show the property prior to beginning any work. In cases where photographs show demolition underway or recently completed, provide an explanation of when this occurred and what was removed.
- (See labeling requirements in Part 1.)

Additional views if not included with the Part 1:

- Historic views on which restoration/reconstruction will be based
- Roof
- Windows to be replaced: close-up details showing existing conditions of several typical windows. (If all windows are to be replaced, submit a complete window survey).
- Close-up color photograph of a test patch showing both cleaned and uncleaned masonry.
- Close-up color photograph of a test patch showing both existing and repointed or repaired masonry.

Before rehabilitation photo-documentation must show property prior to beginning any work. In cases where photo-documentation shows demolition underway or recently completed, provide an explanation of when this occurred and what was removed.

- ARCHITECTURAL DRAWINGS:** Drawings are required unless interior or exterior alterations are not proposed. They must show existing construction, proposed demolition, and proposed new construction. Two copies of all drawings should be submitted. (They may be full-size or reduced; if reduced please be sure that all copies are legible.) Drawings need not be undertaken by a licensed architect or engineer; however it is beneficial to enlist a licensed professional in case there are problems with the project in the long run.
  - Floor plans of all floors.
  - Site plan showing relationship of all existing and new buildings and proposed site work/landscaping.
  - Elevations (or annotated photo-drawings) of all facades.
  - Detail drawings of existing windows and shop drawings of proposed window replacements.
  - Building sections, or details, where new floor levels or dropped ceilings are proposed.
- SPECIFICATIONS:** (or detailed technical descriptions) Identify the methods and materials (chemicals and brand names) to be used in executing the work described in your application.

### PART 3 - REQUEST FOR CERTIFICATION OF COMPLETED WORK

If your rehabilitation project is complete or nearing completion (95% complete), Part 3 application, "Request for Certification of Completed Work" along with two (2) sets of final photographs corresponding directly to those included with Part 2 of your application, should be submitted.

#### Part 3 Application Requirements:

- Signature(s) of owner(s) (One application must have an original signature in blue ink)
- Social security or taxpayer I.D. number(s) of owner(s).
- Name(s) and address(es) of all owners. (Use continuation sheets as necessary).
- NPS project number - this number will be from the Part 1 or if Part 1 has not been submitted, the Part 2 application.
- Final estimated costs associated with the rehabilitation
- Final estimated costs associated with new construction
- Date work was started and date work was completed
  
- PHOTOGRAPHS: Two (2) sets of color photographs
  - 3 x 5 or 4 x 6 color photographs
  - They must be clear and properly exposed.
  - They must be printed on photographic paper. Digital photographs printed on 8 ½ X11 paper will not be accepted.
  - Digital photographs *may* be accepted if they are clear and of high quality. Dark and fuzzy images will not be accepted. Images should be professionally printed.
  - **Polaroid, or color copy machine copies will not be accepted.**
  - All photographs must be labeled with the photograph number, property name, address, city, county, date, and a specific description of what is shown (such as: 2nd floor, front room) on the *back* of the photograph. **Do not mount photographs and do NOT label on the front of the photograph.**
  - Photographs must show the property prior to beginning any work. In cases where photographs show demolition underway or recently completed, provide an explanation of when this occurred and what was removed.