This checklist summarizes steps and provides tips for successfully submitting historic preservation certification applications (HPCA) for review by Montana SHPO.

Montana SHPO is the statewide facilitator for both the Federal and State Historic Rehabilitation Income Tax Credit Programs. These credits offer income tax credits for the rehabilitation of income-producing properties listed in the National Register of Historic Places. Both programs incentivize the revitalization of income-producing historic real estate and level the playing field when redevelopment exceeds the cost of new construction.

The *Federal tax credit* uses a three-part application to award successful applicants an income tax credit equal to 20% of their rehab investment. The *State of Montana's income tax credit* is equal to 25% of the amount an owner claims under the Federal program. **Those wishing to claim the state credit must first be certified for credits under the Federal program.**

The process described below **applies to all three parts** of the application; please follow the process **each time** you submit a working draft or final draft of Part 1, Part 2, or Part 3.

1. PREPARE REQUIRED DIGITAL COMPONENTS FOR UPLOAD

As of August 15, 2023, both the National Park Service (NPS) and SHPO only accept electronic submissions for the Federal Historic Rehabilitation Income Tax Credit Program. As part of this change, NPS has issued revised application forms and documentation requirements, available for download from their website:

https://www.nps.gov/subjects/taxincentives/hpca-electronic-submission.htm

Please review all documentation guidance and contact the Montana SHPO's Historic Architecture Specialist with any questions.

Before submitting digital documentation, MAKE SURE that each part of your final draft application adheres to the formatting and naming conventions required by the National Park Service (NPS). Working drafts do not need to adhere to these conventions, but SHPO will not forward your final draft to NPS until it is correctly formatted.

2. SUBMIT DIGITAL DOCUMENTATION

See next page…

QUESTIONS?
Please reach out to Montana SHPO's Historic Architecture Specialist at 406.444.7717 or lindsay.tran@mt.gov

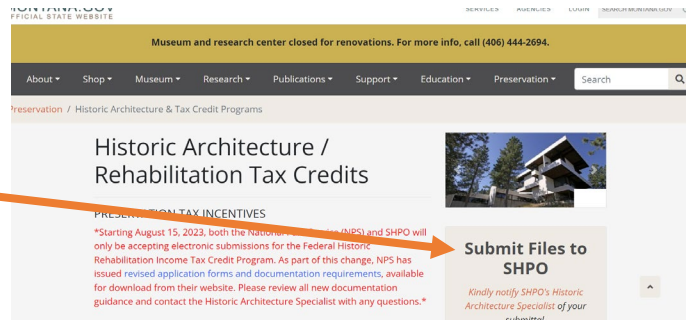# How to Upload Historic Tax Credit Application Files with Montana SHPO's Portal

Step 1 –
Create a State of Montana File Transfer Service account by clicking on **Register Now** and following the instructions to create your account.
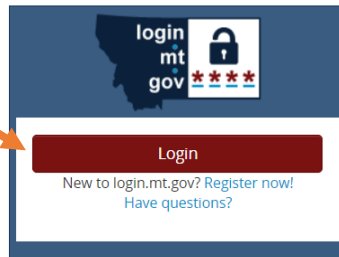
Step 2 –
Go to https://mhs.mt.gov/Shpo/index3

Click on **Submit Files to SHPO** on the right-hand side.

Step 3 –
Click on the **Login** button and sign in using your Montana File Transfer Service credentials from step 1.

Step 4 –
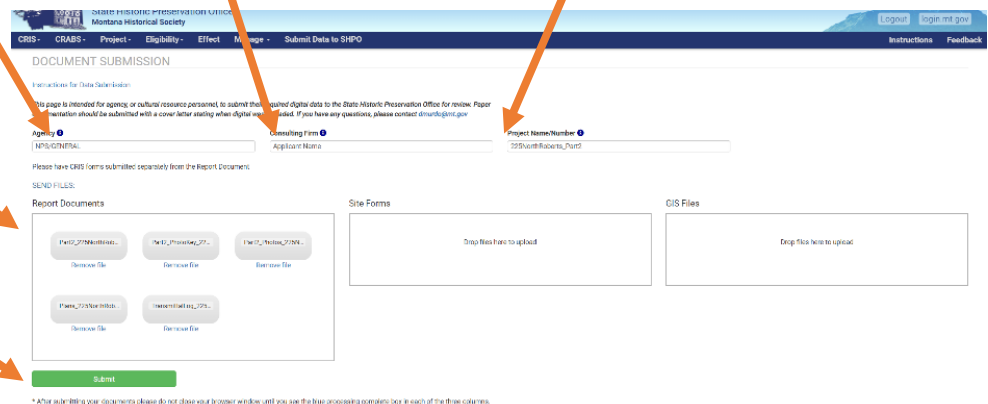Select NPS/GENERAL from the dropdown menu in the **Agency** field.

Step 5 –
Type the APPLICANT'S NAME into the **Consulting Firm** field.

Step 6 –
Type the PROPERTY NAME or street address and application Part 1, 2, or 3 into the **Project Name** field

Step 7 –
Drag and drop each part of your application as separate PDFs or folders into the **Report Documents** box.

Step 8 –
Click the **Submit** button.

Once you see the messages "*File successfully transferred*" and "*Processing complete*", you can close your browser.