


Requesting Historic Tax Credit Application Review

All forms and documents referenced herein are available at: <https://mhs.mt.gov/Shpo/Forms>

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.

Submittal Type	Historic Tax Credit Application – Submit part 1, 2, or 3 documentation to apply for Historic Building Rehabilitation Tax Credits			
STEP 1 Review park service instructions	National Park Service (NPS) and SHPO only accept electronic submissions for the Federal Historic Rehabilitation Income Tax Credit Program. Please review the NPS revised application forms and documentation requirements 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.			
STEP 2 Prepare Required Documentation	<u>Part 1 – Evaluation of Significance</u>	<u>Part 2 – Description of Rehabilitation</u>	<u>Part 3 – Request Certification of Completed Work</u>	<u>Amendment / Advisory Determination</u>
STEP 2 Submit Digital Request	Upload request forms and supporting documentation by visiting the Montana Cultural Resource Database portal https://svc.mt.gov/adsams/ and clicking "Submit Data to SHPO." When prompted, select "Historic Tax Credit Application" as the submittal type. 			
STEP 3 Response	Check your email for confirmation that your upload was successful and the submittal tracking number. Login with the email address used to submit documentation to track submission status.			