



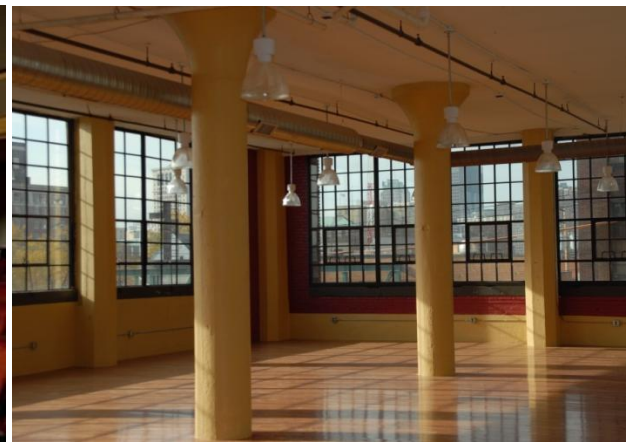
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Development



OHIO HISTORICAL SOCIETY
Ohio Historic Preservation Office



Ohio Historic Preservation Tax Credit Program



Notification of Project Completion & Request for Tax Credit Certificate



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Ohio Historic Preservation Office

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General Instructions Guide

- No later than ninety calendar days after the project is completed, the owner of the Historic Building shall notify the Director that the project is complete in accordance with the application and request an Ohio Historic Preservation Tax Credit Certificate.
- If the Application is for a Combined State and Federal Tax Credit Application, submit separate federal request for certification of completed work (Part 3) as required per the federal program.
- For definitions on qualified rehabilitation expenditures or other clarifications of this document, please refer to Ohio Revised Code sections 149.311, 5725.151, 5733.47, and 5747.76, which can be found on the Ohio Historic Preservation Tax Credit program website (<http://www.development.ohio.gov/UD/OHPTC/>) or by contacting the Urban Development Division at historic@development.ohio.gov or 614-995-2292.
- Please review the Ohio Historic Preservation Tax Credit Program Policies for additional guidance. This document can also be found on the program website (<http://www.development.ohio.gov/UD/OHPTC/>).
- Submit two completed original requests for certifications and two electronic versions on compact disc to the following:
Ohio Department of Development
Urban Development Division
77 S. High Street, 26th floor
Columbus, Ohio 43215
- Please go through each section to fill in information in the white spaces provided.
- Provide each of the attachments listed in the form below that applies to your application. The request will not be considered complete without the inclusion of these attachments.



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1. Cover Form

I hereby apply to the Director of the Ohio Department of Development (ODOD) for an Ohio Historic Preservation Tax Credit Certificate. I attest that the information provided in this document is, to the best of my knowledge, correct. The project has been completed and is in compliance with the Secretary of Interior Standards for Rehabilitation. The tax credit requested represents qualified rehabilitation expenditures paid or incurred during the rehabilitation period. I understand that the issuance of the Tax Credit Certificate by the Director of ODOD does not represent a verification or certification by the Director of the amount of qualified rehabilitation expenditures for which the tax credit may be claimed. Rather, the amount of the credit and the qualified rehabilitation expenditures are subject to inspection and examination by the Ohio Department of Taxation.

Name (and Title) _____

Signature _____

Date _____



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2. Owner Information

The owner is the individual(s) or entity that is fee simple owner of the building as listed on the application. If the ownership has changed after the project application was approved by the Director of ODOD, and if a project amendment form has not been previously approved by the Director, complete a Project Amendment Form and submit to ODOD along with the Notification of Project Completion and Request for Tax Credit Certification Form (this form). Please note that the Tax Credit Certification can only be issued to the fee simple owner of the building.

ATTACHMENT REQUIREMENT				
Attach proof of ownership in the form of a copy of the property deed or county auditor card.				
Name of Owner				
Owner Tax Class (LLC, S-Corp, C-Corp, Partnership, Individual, or Other)				
Federal Employer Identification Number (F.E.I.N)				
Social Security Number ¹ (S.S.N)				
If C-Corp or S-Corp, please supply Ohio Franchise Tax Identification Number				
For Pass-Through entity ²		Fill out information in APPENDIX A (page 8)		
Representative Name				
Address				
City		State		Zip Code
Phone		Email		
Owner is subject to which of the following Ohio Taxes (check one that applies):				
Individual Income Tax	<input type="checkbox"/>	Corporate Franchise Tax	<input type="checkbox"/>	Dealer in Intangible Tax
	<input type="checkbox"/>		<input type="checkbox"/>	

¹**Federal Privacy Act Notice.** Because the Department of Taxation requires you to provide Social Security numbers, the *Federal Privacy Act of 1974* requires the Department to inform you that your providing Social Security numbers is mandatory. Ohio Revised Code sections 5703.05, 5703.057 and 5747.08 authorize the Department of Taxation to request this information. The Department of Taxation needs Social Security numbers in order to administer the tax. Your failure to supply this information may result in denial of your request for the tax credit certificate.

² If the owner of the historic building is a dealer in intangibles and the dealer is a pass-through entity, the owner will only need to provide information for the dealer in intangibles because (i) the dealer is subject to the dealer in intangibles tax even if the dealer is a pass-through entity and (ii) the credit does not pass through to the equity investors in the pass through entity; rather, the credit can be claimed against the dealer in intangibles tax.



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3. Project Information

Name of Building							
Address of Building		City, Ohio		Zip Code			
Permanent Parcel Number(s)							
Approved rehabilitation beginning date							
Date rehabilitation completed (building placed in service)							
Rehabilitation Period for Qualified Rehabilitation Expenditures (up to 24 months for a non-staged project and up to 60 months for a staged project)							
Beginning Date		Ending Date					
Vacancy Rate (Pre-Rehab)		Housing Units in building					
Property Tax Valuation		Projected Residents in building					
Site Acreage		Projected Jobs created in building ³					
Square Footage (Rehab)		Construction Jobs created in building ⁴					
End Use Breakdown							
Commercial Office		Retail/Hotel		Institutional		Residential	Parking

4. Historic Approvals

Date of submittal to the Ohio Historic Preservation Office (use anticipated date if not yet filed)	
<p>ATTACHMENT REQUIREMENT</p> <ul style="list-style-type: none"> For Federal and State Combined Applications: Provide proof of Part 3 approval for federal historic tax credit applications from the Ohio Historic Preservation Office. For State Only Applications: Provide Ohio Historic Preservation Office certification confirming that all work to the historic building has met the rehabilitation standards and conditions as defined in the historic rehabilitation plan for the Project. An application is State Only if a federal historic tax credit application is not on file with the Ohio Historic Preservation Office for the rehabilitation project. 	

³ Permanent jobs refer to full-time employment in the building after the rehabilitation is complete.

⁴ Construction jobs refer to full-time employment lasting one-year and created due to the construction activities in the building. If this number is unknown, one approach to calculating construction jobs is to use a multiplier for jobs per dollars spent in rehabilitation. OHPTC projects have generally reported 7-9 construction jobs for every million dollars of total investment.



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5. Financial Analysis

1. Total Project Investment	
2. Qualified Rehabilitation Expenditures (QREs)	
3. Estimated State Tax Credit Requested	

ATTACHMENT REQUIREMENT
 Provide as Attachment a financial analysis of the project. For projects with qualified rehabilitation expenditures exceeding \$200,000, the financial analysis must be documented in a cost certification report completed by a third-party certified public accountant. The analysis shall include all qualified rehabilitation expenditures, non-qualified rehabilitation expenditures, total project costs and requested historic tax credits. If a cost certification is not performed, use the sources and uses worksheet in APPENDIX B (page 9) to provide detail to project expenditures.

6. Proof of Completion

Date final Certificate of Occupancy was issued	
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ATTACHMENT REQUIREMENT
 Provide as Attachment proof of completion. This should include Certificate of Occupancy for the entire project as determined in the tax credit application.

7. Digital Photos

ATTACHMENT REQUIREMENT
For State Only Applications:

- Provide good, clear photographs of the building as it appears after the rehabilitation.
- Exterior photographs must show all elevations of the building and views of the building in its setting on the street.
- Interior photographs must show spaces and representative secondary spaces.
- Photographs must be numbered, dated and labeled with the building name, the view (e.g. east side), and a brief description of what is shown.
- Photographs must be keyed to site plan and floor plans. Key photographs to the application narrative where appropriate. For clear documentation, 35 mm photographs are recommended.
- Digital photographs are accepted if equal in quality to clearly focused, properly exposed 35mm photographs.

For Combined State and Federal Applications:

- Please provide several digital photographs of the completed project for reporting purposes by the Ohio Department of Development.



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APPENDIX A: Pass Through Entity Information

ATTACHMENT REQUIREMENT

Owner Information

- If pass-through entity (other than a pass-through entity subject to dealer in intangible tax), fill information below.
- Pursuant to ORC 5747.76(C), “If the certificate owner is a pass-through entity, the credit may be allocated among the entity’s equity owners in proportion to their ownership interests or in such proportions or amounts as the equity owners mutually agree.”
- **Attach as many of these sheets** as required with application depending upon the number of individuals or entities in the pass-through entity.
- **Additional sheets of APPENDIX A** are available separate from the full request for certification document on the Ohio Historic Preservation Tax Credit program website.

All Entity / Individual Information

Entity Name / Individual Name		
Address		
City		
State		Zip Code
Federal Employer Identification Number / Social Security Number / Ohio Franchise Tax Identification Number		
Taxable Year End		
Percentage of Ownership in pass-through entity on date of filing tax credit certificate		
Credit amount allocated to investor consistent with investor’s interest in pass-through entity		
Tax against which the investor will apply the credit (Ohio corporation franchise tax/Ohio individual income tax)		



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APPENDIX B: Sources & Uses Worksheet

ATTACHMENT REQUIREMENT			
<i>Financial Analysis</i>			
<ul style="list-style-type: none"> The template below can serve as a format for the financial analysis requirement. Other formats detailing expenditures will be accepted as long as they are consistent with the intent of the certification requirement. 			
USES			
Type of Cost	Total Investment	QRE*	Non-QRE*
Predevelopment Costs			
Acquisition			
Deed and Title			
Environmental Assessment			
Surveys, Appraisals, and Inspections			
Historic Preservation Evaluation			
Other Costs			
Construction Costs			
Construction Costs - Materials			
Construction Costs - Labor			
Construction Interest and Fees			
Construction Management			
Environmental Cleanup			
Other Costs			
Professional Services			
Architect and Engineer Fees			
Legal and Professional Fees			
Other Costs			
Development Activities			
Marketing and Advertising			
Taxes and Insurance			
Financing Fees			
Developer Fees			
Contingencies			
Other Costs			
Other Site Costs			
Furniture, Fixtures, and Equipment			
Landscape and Site Work			
Other Costs			
Total Uses			

*QRE = Qualified Rehabilitation Expenditure



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APPENDIX B: Sources & Uses Worksheet *(Continued)*

SOURCES	
Financing Source	Amount
Tax Credits	
State Tax Credit (25% QRE)	
Federal Tax Credit (20% QRE)	
Private Financing (Loans, Debts, and Equity)	
Developer Equity	
Other Public Sources	
Total Sources	



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APPENDIX C: Project Partner Information

ODOD will use the following information on profiles for completed projects.

1. Ownership Entity	
2. Development Company	
Contact Email	
3. Primary Architectural Design Firm	
Contact Email	
4. Historic Preservation Consulting Firm	
Contact Email	
5. Legal Counsel Firm	
Contact Email	
6. Accounting Firm	
Contact Email	
7. General Contractor Company	
Contact Email	
8. Federal Tax Credit Investment Firm	
Contact Email	
9. State Tax Credit Investment Firm	
Contact Email	