

# CHECKLIST FOR STATE AND FEDERAL TAX CREDIT APPLICATIONS

Use the following checklists to ensure that your state or federal application is complete. Please check your application carefully, as incomplete applications will not be reviewed until the appropriate information is received. There is a 30-day minimum review period for state applications and a 60-day minimum review period for federal applications.

MDAH STRONGLY RECOMMENDS SUBMITTING PART 1 AND PART 2 OF THE APPLICATION FOR REVIEW AND APPROVAL PRIOR TO BEGINNING WORK ON THE PROJECT TO ENSURE THAT THE PROPOSED PROJECT MEETS THE STANDARDS FOR REHABILITATION. PROPERTY OWNERS WHO PROCEED WITHOUT PRIOR APPROVAL DO SO AT THEIR OWN RISK. IF ANY PART OF THE PROJECT DOES NOT MEET THE STANDARDS, THE PROJECT IS INELIGIBLE FOR TAX CREDITS.



## PROCESSING FEES

**STATE:** Refer to the Fee Payment Form to determine the processing fees for state applications. A **check** for the state processing fee must be submitted in accordance with the instructions on the Fee Payment Form at the same time the application is submitted. The Mississippi Department of Archives and History (MDAH) is unable to accept credit cards for processing fees.

**FEDERAL:** Review fees for Federal projects are now paid on-line through pay.gov. The Park Service will notify applicants of the review fee after they have received the application. The Park Service no longer accepts payments by check or credit card.



## APPLYING FOR TAX CREDITS

### STATE TAX CREDIT ONLY

#### Part 1: Evaluation of Significance

- \_\_\_ **One Mississippi Part 1 application** with owner's original signature on current form (Rev. 07-21).
- \_\_\_ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Historic district maps are available on the MDAH website: <https://www.apps.mdah.ms.gov/Public/params.aspx?rpt=publicPropSearch>.)
- \_\_\_ **One set** of labeled (see application instructions) color photos showing streetscapes, site all sides of the building, major interior spaces, and specific character-defining features. **Key photos to a floor plan, and if applicable, to a site plan.**
- \_\_\_ **Statement of Intent** form indicating that the application is for state tax credits only.
- \_\_\_ *\* Please note: For properties individually listed on the National Register of Historic Places, a Part 1 must be submitted if the property has one or more outbuildings or other resources. Please include a photo of each outbuilding/resource, approximate date of construction, brief description, and contributing status.*

#### Part 2: Description of Rehabilitation

- \_\_\_ **One Mississippi Part 2 application** with owner's original signature on current form (Rev. 07-21).
- \_\_\_ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
- \_\_\_ **One set** of labeled (see application instructions) color photos showing condition of the building prior to rehabilitation. Photograph all areas of the building and site, and key to the description of work. **Key photos to a floor plan, and if applicable, to a site plan.**
- \_\_\_ **One set** of drawings showing the **existing floorplan**. (Not-to-scale drawings are acceptable.)
- \_\_\_ **One set** of drawings showing the **proposed floorplan**.
- \_\_\_ For phased projects, a **phasing plan** outlining work proposed for each phase plus approximate cost and start and end dates for each phase.
- \_\_\_ **State review fee check**, and a copy of the Fee Payment Form.

#### Part 3: Request for Certification of Completed Work

- \_\_\_ **One Mississippi Part 3 application** with owner's original signature on current form with the final rehabilitation costs
- \_\_\_ **One set** of labeled, after-rehabilitation 4"x6" color photos of building, showing all exterior elevations, significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photos presented with Part 2. **Key photos to a floor plan, and if applicable, to a site plan.**
- \_\_\_ **State review fee check** and a copy of the Fee Payment Form.
- \_\_\_ **Cost certification** by a certified public accountant (for all projects).

## BOTH STATE & FEDERAL TAX CREDITS

- When submitting applications for both State and Federal tax credits remember that the Mississippi Department of Archives and History (MDAH) needs to have a copy of everything sent to the National Park Service (except for Federal credit card forms).
- All forms must have original signatures.
- **Photos for the National Park Service must be printed on photographic paper and the images must be at least 4" x 6".**

### Part 1: Evaluation of Significance

- \_\_\_\_\_ **Two Federal Part 1 application forms** with owner's **original** signature on both copies on the current form. *(When applying for both State and Federal tax credits, it is not necessary to submit a State Part 1 application form in addition to the two Federal Part 1 application forms.)*
- \_\_\_\_\_ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Historic district maps are available on the MDAH website: <https://www.apps.mdah.ms.gov/Public/params.aspx?rpt=publicPropSearch>.)
- \_\_\_\_\_ **Photographs:** Submit two sets of labeled (see application instructions) color photos depicting streetscapes, all sides of building, all interior spaces, and specific character-defining features. Key photos to a floor plan, and if applicable, to a site plan.
- \_\_\_\_\_ **Statement of Intent** form indicating that the application is for state and federal tax credits.  
  
*\* Please note: For properties individually listed on the National Register of Historic Places, if there are no outbuildings or secondary resources, a Part 1 is not required. However, if the property has one or more outbuildings or other resources (even if they are non-contributing and not part of the project), a full Part 1 is required. Please include photos of each outbuilding/resource, approximate date of construction, brief description, and contributing status.*

### Part 2: Description of Rehabilitation

- \_\_\_\_\_ **Two Federal Part 2 application forms** with owner's **original** signature on both copies on the current form. *(When applying for both State and Federal tax credits, it is not necessary to submit a State Part 2 application form in addition to the two Federal Part 2 application forms.)*
- \_\_\_\_\_ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
- \_\_\_\_\_ **Photographs:** Submit two sets of labeled (see application instructions) color photos showing condition of the building prior to rehabilitation. Photograph all areas of the building and site, and key to the description of work. Key photos to a floor plan, and if applicable, to a site plan. (Please don't send plastic photo sleeves. Rubber-band them, clip them, or put them in envelopes.)
- \_\_\_\_\_ **Floorplans:**  
Two sets of drawings showing the **existing floorplan**. (Not-to-scale drawings are acceptable.)  
Two sets of drawings showing the **proposed floorplan**.
- \_\_\_\_\_ For phased projects, a **phasing plan** outlining work proposed for each phase plus approximate cost and start and end dates for each phase.
- \_\_\_\_\_ **State review fee check** and a copy of the Billing Statement.

### Part 3: Request for Certification of Completed Work

- \_\_\_\_\_ **Two Federal Part 3 application forms and one Mississippi Part 3 application form** with owner's **original** signature on all copies. *(When applying for both State and Federal tax credits, for Part 3, it is necessary to submit a Mississippi Part 3 application form in addition to the two Federal Part 3 application forms.)*
- \_\_\_\_\_ **Photographs:** Submit two sets of labeled (see application instructions) after-rehabilitation color photographs showing all areas of the building and site, major alterations, and new construction. These should be taken of the same features and from the same locations as the Part 2 photos. Key photos to a floor plan, and if applicable, to a site plan.
- \_\_\_\_\_ **State review fee check** and a copy of the Fee Payment Form.
- \_\_\_\_\_ **For the State Credit: Cost certification** by a certified public accountant (for all projects).