TIPS FOR A SUCCESSFUL TAX INCENTIVES PROJECT

Contact the Alabama Historical Commission for advice on your project

- Consult with the AHC early in the planning stages of the project, and carefully read the Tax Incentives Program information and Application Instructions. It is extremely risky to proceed with work on the building before the National Park Service approves the Part 1 and Part 2 applications.
- The AHC provides guidance for the rehabilitation and can alert property owners to issues that may cause a project to be denied.
- Remember that the NPS makes the final decision on project certification.

Consult an accountant, tax attorney, or the IRS

- Consult a professional tax advisor for help in determining the tax and other financial implications of this program.
- Note that certain tax provisions affect the use of preservation tax incentives so that many taxpayers may not be able to use in one year all the tax credits earned.
- Because the IRS regulations are complex and people's circumstances vary greatly, the AHC cannot advise on the tax aspects of this program.

Complete the Certification Application as soon as possible

- Submit the Part 1 and Part 2 applications to the AHC before work begins on the building. In most cases, applications cannot be submitted after-the-fact.
- Consult the AHC for advice on completing the application or hire a Preservation Consultant to help you with the process. If your application is incomplete, it will be returned with a request for more information.
- Consider submitting the Fee Payment by Credit Card form with your Part 2 and Part 3 applications for faster NPS review. Upon receipt of the application, the NPS will charge the appropriate fee to the applicant's credit card. They continue to offer their standard method for billing projects where review commences when the fee is paid. However, submitting the Fee Payment by Credit Card form with your application will save an average of 35 days in processing the application at the NPS level.
- Remember to submit the final Certification Application after your project is complete.

Photograph the interior and exterior of the building before you begin work

- Photographs of the existing condition of the building are required for this application. Lack of photographic documentation can cause denial of an application.
- Two sets of properly labeled, good-quality color photographs must be submitted with the applications. Carefully read the Application Instructions for details on labeling the backs of photographs.
- The National Park Service requires images taken at high resolution and printed in color on photographic paper at least 4x6 inches. Photographs must have an adequate level of detail and clarity for reviewing applications.
- Use good judgment when deciding the number of photos to provide with an application. Photographic coverage must adequately record the building's exterior, interior, and environment so that reviewers understand all aspects of a property. Take general photos around all sides of the exterior of the building and property and detailed photos of the exterior features that require particular attention. Capture general interior views throughout all levels of the building and details that require particular attention.
- Do not mount the photos, and a photo key is strongly recommended.

Remember that this is an HISTORIC PRESERVATION program

- Read and plan to follow the Secretary of the Interior's *Standards for Rehabilitation*.
- Rehabilitation of historic buildings must include repair of exterior and interior historic building materials and retention of historic floor plans.
- Respect the design and craftsmanship of historic buildings rather than impose a new design that destroys historic fabric.
- Do not create historic features that were never part of the building.
- Restoring a building back to its original design is not always appropriate, especially when changes to the building are fifty years or older and considered significant to the evolution of the building. For instance, a 1930s Art Deco facelift of an 1898 building may be considered important and should not be removed to restore the older appearance.

Repair rather than replace

- Always repair historic building materials rather than replace them.
- Historic building materials and craftsmanship are normally superior to their modern counterparts. Certain components of historic buildings are vulnerable to being automatically replaced by people inexperienced with historic rehabilitations. Windows, plaster, and other building parts can be repaired in most cases, so involve architects and contractors who have the skills and sensitivity to work with historic buildings.
- Do not remove any historic building materials and replace them unless that proposed work has been approved. Where materials are missing, they can be replicated to match the historic material.

AVOID work that is destructive, damaging, and irreversible

- Do not remove intact historic building materials.
- Do not replace intact historic windows and doors.
- Do not sandblast masonry.
- Do not remove plaster to expose brick walls.
- Do not drastically alter an historic floor plan.
- Do not lower ceilings.

For more information

The National Park Service online www.nps.gov/tps/tax-incentives.htm

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