

**APPLICATION FOR COLORADO STATE INCOME TAX CREDIT  
FOR HISTORIC PRESERVATION**

Pursuant to House Bill 90-1033 (CRS 39-22-514)

**I N S T R U C T I O N S**

**PART 1 -- PRELIMINARY APPROVAL**

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**Part 1 should be completed prior to start** of a restoration, preservation or rehabilitation project for which a taxpayer requests a state income tax credit. **(PLEASE NOTE: Work completed prior to obtaining preliminary approval may not qualify for the tax credit. Ask the Colorado Historical Society for details.)** The completed form should be sent to your local government if listed below or to the Colorado Historical Society if your community is not listed:

Aspen, Boulder, Castle Rock, Colorado Springs, Crested Butte, Cripple Creek, Denver, Durango, Fort Lupton, Georgetown, Golden, Greeley, Idaho Springs, Lake City, Littleton, Longmont, Manitou Springs, Pagosa Springs, Steamboat Springs, Telluride, and Westminster. (List current as of: <b>February 2005</b> )	If your community is not listed, send to: Colorado Historical Society Office of Archaeology and Historic Preservation 1300 Broadway, Denver, CO 80203
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**NOTE: (Please consult OAHF Publication #1568 for local government contact information)**

1. **PROPERTY INFORMATION.** Provide the name and address, including street, city, county and zip code, as well as the legal description of the property. Provide the name of the historic district if the structure is located within a designated historic district. Be sure to specify both the general type of property -- personal, business or investment (rental), as well as the specific use -- residential, retail, wholesale/manufacturing, office, etc.
2. **APPLICANT INFORMATION.** Provide the name of the taxpayer filing the application. Include the required information for both business and residence as well as the taxpayer identification number or social security number of the applicant. **If more than one taxpayer intends to claim the credit, include on a separate sheet the name, address and taxpayer ID number for all taxpayers intending to claim the credit.**
3. **OWNER INFORMATION.** If the owner is someone other than the applicant, include this information. If it is the same, write "same."
4. **PROJECT CONTACT.** Specify the contact person for the project (may be applicant, owner, or a third party).
5. **PROPERTY DESCRIPTION.** Provide a brief description of the property. Include a description of the exterior and any significant interior details: number of stories, basic floor plan, construction materials and details. Also describe distinctive architectural features, such as hardware, woodwork and trim, stairways and fireplaces.
6. **PHOTOGRAPHS OF THE BUILDING.** Provide photographs to adequately show all sides of the structure(s) as well as close up photographs showing details. Interior photographs are also required for any interior rehabilitation work that will be claimed for tax credit. Photos must be at least 3" x 5" and may be either black & white or color.
7. **DESCRIPTION OF PROPOSED REHABILITATION/PRESERVATION WORK.** In the numbered blocks, provide a description of the project. A separate block should be used to describe work on a specific feature (use as many additional sheets as necessary). Describe each feature and include its present condition, then describe the proposed work and the impact to the feature. Include labeled and numbered photographs of each feature. Use as many blocks as needed to completely describe the entire project. Examples of such features are: stairways, windows, doors, roofing, chimneys, floors, exterior and interior finishes, major spaces, etc. Drawings, if available, must be keyed to the descriptions. All proposed work on the project must be described, whether or not it is a qualified cost for the credit. For example, neither additions nor landscaping costs are allowable for the credit, nevertheless proposed additions and landscaping should be described.

8. **COST ESTIMATE OF PROPOSED WORK.** To the best of your knowledge, provide an estimate of the costs of the proposed work. List separate costs as closely as possible to the features described in No. 7 of this application; however, only qualified costs on qualified rehabilitation work need be itemized. In addition to providing the total for qualified costs, include an estimate of the total cost of the entire project, including the cost of work that does not qualify for the tax credit such as additions, landscaping, site work, architect fees, etc.

9. **PROJECT STARTING DATE AND PROJECT COMPLETION DATE.** The work must be completed in a 24-month period.

10. **APPLICANT'S SIGNATURE.** **Provide signatures of all taxpayers claiming the credit (use additional sheets if necessary).**

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## **PART 2 -- FINAL APPROVAL**

**Part 2 must be submitted within 60 days** of the completion of the project. The completed form should be sent to your local government if listed below or to the Colorado Historical Society if your community is not listed:

Aspen, Boulder, Castle Rock, Colorado Springs, Crested Butte, Cripple Creek, Denver, Durango, Fort Lupton, Georgetown, Golden, Greeley, Idaho Springs, Lake City, Littleton, Longmont, Manitou Springs, Pagosa Springs, Steamboat Springs, Telluride, and Westminster. (List current as of: **February 2005**)

Colorado Historical Society  
Office of Archaeology and  
Historic Preservation  
1300 Broadway, Denver, CO 80203

**NOTE: (Please consult OAHF Publication #1568 for local government contact information)**

1 - 4. Other than the **name of the property**, which **must be indicated**, these sections should be completed only if the information varies from that provided in Part 1. Wherever the information is the same, write "see Part 1," but **be sure to include all new or differing information** (see Part 1 for instructions).

5. **PROJECT STARTING DATE AND COMPLETION DATE.** Provide accurate starting and completion dates of project under consideration.

6. **PHOTOGRAPHS OF COMPLETED WORK.** Provide numbered and labeled photographs documenting all completed work. The photographs should as clearly as possible show all features described in No. 7 in Part 1. Photographs of the completed features should closely duplicate the "before" photographs provided with Part 1.

7. **PROJECT COSTS.** Provide the actual costs of the completed project for all qualified costs. List costs as closely as possible to the categories used under No. 8 in Part 1. Provide the total of all qualified costs on qualified rehabilitation. Also provide the total cost of the project including non-qualified costs.

8. **APPLICANT'S SIGNATURE AND DATE.** **Provide a signature and date for all taxpayers claiming the credit.**

**PLEASE NOTE: The Colorado Historical Society recommends that all applicants consult CHS Publication 1322b (Colorado Historic Preservation Income Tax Credit) prior to completing this application.** This publication contains information on:

- Eligibility requirements for properties and taxpayers.
- Required review fees and project time limits.
- How to determine which costs are "qualified expenditures," and how to claim the tax credit.
- Frequently asked questions (FAQs) concerning the credit.

**APPLICATION FOR COLORADO STATE INCOME TAX CREDIT  
FOR HISTORIC PRESERVATION**

Pursuant to House Bill 90-1033 (CRS 39-22-514)

**PART 1 -- PRELIMINARY APPROVAL**

**1. PROPERTY INFORMATION**

Name of Property \_\_\_\_\_

Address \_\_\_\_\_

City/Town \_\_\_\_\_ County \_\_\_\_\_ Zip \_\_\_\_\_

Name of Registered Historic District \_\_\_\_\_

Property Type: personal \_\_\_ business \_\_\_ investment (rental) \_\_\_

Use of Property: Current \_\_\_

After Rehabilitation \_\_\_

Legal Description: \_\_\_\_\_

**2. APPLICANT INFORMATION (taxpayer claiming the credit)**

Name \_\_\_\_\_

Type of Entity: Individual \_\_\_

Partnership: General \_\_\_ Limited \_\_\_

Corporation: Regular \_\_\_ Subchapter S \_\_\_

Limited Liability Company \_\_\_

Name of authorized company official \_\_\_\_\_

(if applicant is not an individual): \_\_\_\_\_

Business address: \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_

Residential address: \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_

Taxpayer Identification Number \_\_\_\_\_

(or Social Security Number): \_\_\_\_\_

Applicant is: (check one) owner \_\_\_ tenant \_\_\_

**If more than one taxpayer intends to claim the credit, include on a separate sheet the name, address and taxpayer ID number for all taxpayers intending to claim the credit.**

3. OWNER INFORMATION, if applicant is other than owner (if owner is applicant, write "same")

Name

Address

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone (\_\_\_\_)

4. PROJECT CONTACT

Applicant  Owner  Other (specify below)

Name

Address

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone (\_\_\_\_)

5. PROPERTY DESCRIPTION (see instructions)

Original Date of construction:

6. PHOTOGRAPHS OF THE PROPERTY MUST BE INCLUDED (see instructions)

(if drawings are available, they should also be included)

**7. DESCRIPTION OF REHABILITATION**

1.	Architectural Feature _____ Describe feature and its condition:	Describe work/impact on feature:
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2.	Architectural Feature _____ Describe feature and its condition:	Describe work/impact on feature:
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3.	Architectural Feature _____ Describe feature and its condition:	Describe work/impact on feature:
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Photo no. \_\_\_\_\_ Drawing no. \_\_\_\_

**DESCRIPTION OF REHABILITATION (continued)**

Architectural Feature \_\_\_\_\_  
Describe feature and its condition:

Describe work/impact on feature:

Architectural Feature \_\_\_\_\_  
Describe feature and its condition:

Describe work/impact on feature:

Architectural Feature \_\_\_\_\_  
Describe feature and its condition:

Describe work/impact on feature:

Photo no. \_\_\_\_\_ Drawing no. \_\_\_\_

8. COST ESTIMATE OF PROPOSED WORK

Itemized:

Estimated total qualified costs

Estimated total project cost

9. PROJECT STARTING DATE

PROJECT COMPLETION DATE

10. APPLICANT'S SIGNATURE

I hereby apply for preliminary approval to proceed with the above described work for which I intend to claim a state income tax credit for historic rehabilitation. I attest that I am the property's owner or a qualified tenant with a lease of five or more years and that the information I have provided is, to the best of my knowledge, true and correct. I hereby agree to allow representatives of the Reviewing Entity access to the property as may be necessary and reasonable for the review and approval of this application.

Name \_\_\_\_\_ Date \_\_\_\_\_

CERTIFICATIONS  
(for official use only)

Name of Property \_\_\_\_\_ Applicant \_\_\_\_\_

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The Reviewing Entity certifies that this property:

\_\_\_ is individually listed in the State Register of Historic Places.

\_\_\_ is a local landmark designated by a certified local government.

\_\_\_ is located in a historic district that is:

\_\_\_ on the State Register of Historic Places

\_\_\_ locally designated by a certified local government; and

this property \_\_\_ contributes \_\_\_ does not contribute to the significance of the district.

\_\_\_ is not listed in the State Register of Historic Places nor is it a local landmark designated by a certified local government.

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The Reviewing Entity has reviewed the application and:

\_\_\_ approves the application as submitted and grants preliminary approval authorizing the owner to proceed with the proposed work.

\_\_\_ approves the application with the conditions stated below and grants preliminary approval authorizing the owner to proceed with the work with the understanding that these conditions shall be met.

\_\_\_ rejects the application for the following reason(s):

\_\_\_ tables the application and requests the following additional information before the application will be reconsidered:

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Reviewing Entity: \_\_\_\_\_

(specify SHPO or name of CLG town)

Date

**APPLICATION FOR COLORADO STATE INCOME TAX CREDIT  
FOR HISTORIC PRESERVATION**

Pursuant to House Bill 90-1033 (CRS 39-22-514)

**PART 2 -- FINAL APPROVAL**

**1. PROPERTY INFORMATION**

Name of Property

Address

City/Town \_\_\_\_\_ County \_\_\_\_\_ Zip

Name of Registered Historic District

Property Type: personal \_\_\_ business \_\_\_ investment (rental)

Use of Property: Current

After Rehabilitation

Legal Description:

**2. APPLICANT INFORMATION (taxpayer claiming the credit)**

Name

Type of Entity: Individual

Partnership: General \_\_\_ Limited

Corporation: Regular \_\_\_ Subchapter S

Limited Liability Company

Name of authorized company official

(if applicant is not an individual):

Business address:

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone (\_\_\_\_)

Residential address:

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone (\_\_\_\_)

Taxpayer Identification Number

(or Social Security Number):

Applicant is: (check one) owner \_\_\_ tenant

**If more than one taxpayer intends to claim the credit, include on a separate sheet the name, address and taxpayer ID number for all taxpayers intending to claim the credit.**

**3. OWNER INFORMATION, if applicant is other than owner (if owner is applicant, write "same")**

Name

Address

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone (\_\_\_\_)

4. PROJECT CONTACT

\_\_\_ Applicant \_\_\_ Owner \_\_\_ Other (specify below)

Name

Address

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone (\_\_\_\_)

5. PROJECT STARTING DATE

PROJECT COMPLETION DATE

6. PHOTOGRAPHS OF THE PROPERTY MUST BE INCLUDED (see instructions)

7. PROJECT COSTS

Itemized:

Total qualified costs

Total project cost

8. APPLICANT'S SIGNATURE

I hereby attest that I am the property's owner or a qualified tenant with a lease of five or more years, that all work on this project has been completed and executed according to the proposed project description as stated in Part 1 and approved by the Reviewing Entity, and that all itemized costs are allowable to claim for tax credits under CRS 39-22-514 (12)(e)and(g). I hereby agree to allow representatives of the reviewing entity access to the property as may be necessary and reasonable for the final approval of the completed work.

Name \_\_\_\_\_ Date

CERTIFICATION  
(for official use only)

Name of Property \_\_\_\_\_ Applicant

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The Reviewing Entity has reviewed this application and:

Approves the completed work

Does not approve the completed work

Returns the application and requests additional information as stated below before the application will be reconsidered.

Other

TOTAL APPROVED AMOUNT FOR REHABILITATION

Reviewing Entity: \_\_\_\_\_  
(specify SHPO or name of CLG town)

Date

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**\*\*\*\* NOTICE TO TAXPAYER \*\*\*\***

**DO NOT FILE THIS FORM WITH YOUR TAX RETURN**

**VERIFICATION OF QUALIFIED NATURE  
OF HISTORIC PRESERVATION EXPENDITURES**

(To Be Filed With Tax Return)

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**QUALIFIED PROPERTY**

Name of Property \_\_\_\_\_

Address \_\_\_\_\_

City/Town \_\_\_\_\_ County \_\_\_\_\_

Historic District Name (if applicable) \_\_\_\_\_

**TAXPAYER**

Colorado Taxpayer ID Number (or SSN) \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**QUALIFIED COSTS AND AMOUNT OF TAX CREDIT**

Total Qualified Cost For Project \_\_\_\_\_

Maximum Tax Credit for Project \_\_\_\_\_

Maximum Tax Credit for this Taxpayer \_\_\_\_\_

**PROJECT COMPLETION DATE:** \_\_\_\_\_

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**REVIEWING ENTITY**

Name \_\_\_\_\_

Authorized Official \_\_\_\_\_

Address \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

I, the duly, authorized official of the above named Reviewing Entity, hereby verify that the above named property is a qualified property pursuant to CRS 39-22-514(12)(h) and that the completed qualified rehabilitation meets the provisions of CRS 39-22-514(3)(a)(III)(A)(B)(C).

By: \_\_\_\_\_ Date \_\_\_\_\_

(signature of official)