

STATE OF ALABAMA
ALABAMA HISTORICAL COMMISSION

**ALABAMA HISTORIC REHABILITATION TAX CREDIT PROGRAM
STATEMENT OF PROJECT INTENT**

HRTC form September 2013

AHC Number: _____

1. Property to be Rehabilitated:

Property Name: _____

Street Address: _____

City: _____ County: _____ Zip: _____

2. Statement of Intent:

Note: Anyone applying for the Alabama Historic Rehabilitation Tax Credit Program must submit a Part A - Evaluation of Significance application to determine if a building is eligible for the state tax credit and the amount of the tax credit. Part A may be submitted by itself or at the same time as the Part B – Evaluation of Rehabilitation application.

I am applying for both the 20% federal and the 25% state historic rehabilitation tax credits. The federal credit is only available for the rehabilitation of income-producing properties listed in the National Register of Historic Places. The 25% state credit is available for the rehabilitation of income-producing and residential properties listed or eligible for listing in the National Register of Historic Places, but if you are applying for both programs, the property must be listed in the NRHP and must be income-producing.

Complete the National Park Service Historic Preservation Certification Application according to the instructions and submit along with the Alabama Historical Commission Part B – Description of Rehabilitation application pages 1-2. Processing fees will be assessed by the National Park Service and the Alabama Historical Commission.

I am applying for the 20% federal historic rehabilitation tax credit only. The 20% federal credit is available for the rehabilitation of income-producing properties listed in the National Register of Historic Places.

Complete the National Park Service Historic Preservation Certification Application according to the instructions. A processing fee will be assessed by the National Park Service.

I am applying for the 25% state historic rehabilitation tax credit only. The 25% state credit is available for the rehabilitation of income-producing and residential properties listed or eligible for listing in the National Register of Historic Places.

Complete the Alabama Historical Commission Part B – Description of Rehabilitation application according to the instructions. A processing fee will be assessed by the Alabama Historical Commission.

I am applying for the 10% state historic rehabilitation tax credit only. The 10% state credit is available for the rehabilitation of income-producing properties that were built before 1936 and not eligible for listing in the National Register of Historic Places or built before 1936 and are non-contributing resources in National Register historic districts. These buildings must meet the requirements contained in Section 47 (c)(1)(a) and (b) of the Internal Revenue Code, 1986, as amended.

Complete the Alabama Historical Commission Part B – Description of Rehabilitation application according to the instructions. A processing fee will be assessed by the Alabama Historical Commission.

3. Owner Information:

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: _____ Email: _____

Signature: _____ Date: _____