

This page must bear the applicant's original signature and must be dated. Kentucky Heritage Council certification is based on the descriptions in this application form. In the event of any discrepancy between the application form and other supplementary material submitted (architectural plans, drawings, specifications etc.), the application takes precedence. A copy of this form may be provided to the Kentucky Department of Revenue. Submit this completed application and fee, along with a completed Part 1 application, **no later than April 29** for credits under KRS 171.397 of the calendar year in which you want to receive a tax credit allocation.

1. **Historic Property Name** (if unknown, leave blank): _____

Street: _____

City: _____ County: _____ State: **KY** Zip: _____
9-Digit Zip Code

2. **Project Category** (Check only one):

- Owner-occupied residential property** (primary residence; eligible for an up to 30% KY Tax Credit)
- Commercial property** (income producing; eligible for an up to 20% KY Tax Credit)
- Other** (secondary residence, non-profit, local government; eligible for an up to 20% KY Tax Credit)

3. **Project data:** Date of building: _____ Number of buildings in project: _____

Estimated material costs (QRE*): _____ Floor area before / after rehabilitation: _____ / _____ sq ft

Est. labor costs (QRE*): _____ Use(s) before / after rehabilitation: _____ / _____

Est. TOTAL QRE* (material + labor): _____ # of housing units before / after rehab: _____ / _____

**Qualified Rehabilitation Expenditures* Adjusted basis of structure (commercial only): _____

Estimated start date: _____ Estimated completion date: _____

- Work has not started
- Work has started and current photos taken from the same view as the "before" photos included with the Part 1 application are included with this Part 2 application

4. **Applicant/owner** (please print): _____ Signature: _____

Organization: _____ Social Security or Taxpayer ID #: _____

Street: _____ City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

5. **Consultant** (please print): _____ Signature: _____

Street: _____ City: _____ State: _____ Zip: _____

Organization: _____ Phone: _____ Email: _____

KHC Office Use Only – The Kentucky Heritage Council has reviewed this application for the above-named property and determined:

	The rehabilitation as described is consistent with the historic character of the property, and where applicable the district in which it is located, and meets the Secretary of the Interior's Standards for Rehabilitation . This approval is a preliminary determination only since a formal certification of rehabilitation can be issued only after rehabilitation work is complete.
	The proposed rehabilitation will meet the Secretary of the Interior's Standards for Rehabilitation only if the attached conditions are met.
	The rehabilitation as described is not consistent with the historic character of the property, or the district in which it is located, and does not meet the Secretary of the Interior's Standards for Rehabilitation .

	Total Amount of Eligible Estimated Expenses Reported for this Project
	Total Amount of Eligible Estimated Expenses Reported for all Kentucky Projects in this year
Total Pre-Approved Maximum Credit Amount for this Project (to be claimed upon project completion)	

KHC Form TC-2 Rev. 2022 Page 3	COMMONWEALTH OF KENTUCKY Kentucky Heritage Council Kentucky Historic Preservation Tax Credit Certification Application Part 2 – Description of Rehabilitation	Date Received
--	---	---------------

Historic Property Name (if unknown, leave blank): _____

Street: _____ City: _____ State: **KY** Zip: _____

The applicant previously applied for a Kentucky Historic Preservation Tax Credit on this property in the allocation year: _____

Note: Starting with the 2023 pool, the annual program cap has been increased to \$100 million. The maximum credit that may be claimed for the 20% credit for commercial, income-producing, and other properties has increased to \$10 million, while the maximum credit that may be claimed for the 30% credit for owner-occupied residential properties has increased to \$120,000. If the yearly program cap is exceeded by approved projects, an apportionment formula will be applied to determine the credit amount awarded per project and will result in a reduction. Applicants applying on or prior to the annual application deadline of April 29 will be notified of the amount of their preliminary maximum credit by June 29.

- 6. Detailed description of rehabilitation work.** Use this page to describe all work or create a comparable format with this information. Number items consecutively to describe all work including building exterior and interior, additions, site work, landscaping and new construction. Photographs with this application must show conditions **BEFORE** start of rehabilitation and must be keyed to a floor plan.

Number: _____ **Feature:** _____ **Date of feature:** _____
 Describe existing feature and its condition

Photo no. _____ *Drawing no.* _____
 Describe work and impact on feature

Number: _____ **Feature:** _____ **Date of feature:** _____
 Describe existing feature and its condition

Photo no. _____ *Drawing no.* _____
 Describe work and impact on feature