

This page must bear the applicant’s original signature and must be dated. A copy of this form may be provided to the Kentucky Department of Revenue. Submit this completed application and fee to the Kentucky Heritage Council **upon completion of the project.**

1. Historic Property Name (if unknown, leave blank): _____
 Street: _____
 City: _____ County: _____ State: **KY** Zip: _____ --

[9-Digit Zip Code.](#)

2. Project Category:
(Check one, must match Part 2 Application):

Owner-Occupied residential property

Commercial Property

Other

3. Project Data:

Rehabilitation costs (QRE*) \$ _____
 Total cost (QRE* plus non-QRE): \$ _____

* Qualified rehabilitation expenditures

Start date: _____ Completion date: _____

Number of housing units before / after rehabilitation: _____ / _____

Floor area before / after rehabilitation: _____ / _____ sq ft

Use(s) before / after rehabilitation: _____ / _____

4. Request for Certification:

I hereby apply for certification of rehabilitation work described above for purposes of the Kentucky Historic Preservation Tax Credit. I declare under penalty of law that the completed rehabilitation, to the best of my belief and knowledge, meets the **Secretary of the Interior’s Standards for Rehabilitation** and is consistent with work described in *Part 2- Description of Rehabilitation* and any conditions issued by the Kentucky Heritage Council.

5. Applicant/owner (please print): _____ Signature: _____
(If more than one owner, attach full list of all owners with addresses, Social Security or Taxpayer ID numbers, and percentage of ownership.)

Organization: _____ Social Security or Taxpayer ID #: _____
(If this is a pass-through organization, such as a limited partnership, S corporation or limited liability company, attach full list of all owners.)

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

Phone: _____ Email: _____ Date: _____

Consultant (please print): _____ Signature: _____

Phone: _____ Email: _____ Date: _____

NOTE: Starting with the 2023 pool, the annual program cap limits total credit amounts approved for all taxpayers to **\$100 million**. The credits allocated on a preliminary approval may be adjusted to reflect actual eligible expenses. Taxpayers and the Kentucky Department of Revenue will be notified of approved final credits for completed projects.

KHC Office Use Only – The Kentucky Heritage Council has reviewed this application and Part 2-Description of Rehabilitation and determined:

	The completed rehabilitation meets the Secretary of the Interior’s Standards for Rehabilitation . Effective on the date indicated below, the rehabilitation of this “certified historic structure” is hereby designated a “certified rehabilitation.” This letter of certification is to be used in conjunction with appropriate Kentucky Income Tax forms.
	That the completed rehabilitation does not meet the Secretary of the Interior’s Standards for Rehabilitation .

	Total Amount of Actual Eligible Expenses Reported for this Project
	Total Pre-Approved Credit Amount Allocated for this Project
	Total FINAL Approved Credit Amount Approved for this Project

Kentucky Heritage Council /State Historic Preservation Office Authorized Signature Date

Part 3 – Request for Certification of Completed Work

Historic Property Name: _____

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

Additional Owners Continue on additional sheets as needed to list all owners. List percentage of ownership.

Name: _____ **Signature:** _____

Percentage of Ownership: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

Name: _____ **Signature:** _____

Percentage of Ownership: _____ Social Security or Taxpayer ID # _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____ Date: _____

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This page is for informational purposes only.

NOTE: If the owner of this property is also applying for a federal tax credit, **this entire form and the Part 3 fee are required to be completed and submitted along with the federal Part 3 application.** If applying for both programs, **two sets of all documentation must be submitted** (including photos, photo key plan, and any additional information). We recommend that the applicant make an additional copy of all forms, attachments, photo key plans, numbered photos etc. to keep for their own records.

Checklist – please check each item to ensure that a completed application is submitted.

1. Form

- Completed *Part 3 – Request for Certification of Completed Work* form.
- Form has the applicant’s original signature and must be dated.
- Project category checked matches the previous Part 2 application.
- The rehabilitation costs listed on this form match the costs on the *Summary of Investment* form.

2. Attachments (*Summary of Investment and Election of Credit* form, photographs, photo key plans)

- Completed *Summary of Investment and Election of Credit* form with applicant’s original signature. Owner-occupied residential projects must be notarized. All other projects must have a Certified Public Accountant complete a compilation of qualified rehabilitation expenses with wet signature; see TC-4 form for guidance.
- A plan of each floor of the building as it appears after rehabilitation. This plan is not required to be drawn by an architect and can be done on graph paper. Photos must be keyed to these plans. These plans should not exceed 11x17” in size and must be submitted in PDF format.
- Photos of the building as it appears after rehabilitation. Please photograph every outside face of the building and every interior room of the building (including areas where no work occurred). Please refer to the Part 1 checklist for additional photo requirements.
- Photos must be submitted using the Photo Form's formatting.** All of the photos should be submitted as a single PDF. Refer to the submittal instructions and Photo Form directions for more details.
- Photos should be numbered and taken from the same vantage points as the Part 2 application (as indicated in the Photo Key Plan).

3. Fee

Refer to the Fee Schedule on the KHC website to determine amount of the Part 3 review fee.

- Pay applicable Part 3 fee when submitting the application.

Follow electronic payment instructions and/or mailed payment instructions on the KHC website for payment details.