



Design Assistance Request

Applicant Name: _____ Building Owner: YES NO
 Applicant Address: _____ Town: _____ Zip: _____
 Email: _____ Phone: _____

PROPERTY INFORMATION

Building's Historic Name: _____ Year constructed: _____
 Building's Common Name: _____
 Current Business Name(s): _____
 Building Address: _____ Town: _____ Zip: _____
 Property listed on National Register, either individually or as part of a NTHP district? YES NO

PROJECT INFORMATION

Please list the improvements made in the last 5 years: _____

Please check the improvements that you are currently considering implementing:

- Roof / skylight work Window repair / upgrade Interior remodeling
- Guttering & downspouts Door repair / upgrade Handicapped accessibility
- Masonry tuck-pointing Storefront rehabilitation Upper floor conversion
- Masonry paint removal Paint (exterior) Mechanical work
- Uncover upper windows Historic wood repair work Electrical work
- Expose transom windows Historic metal repair work Energy efficiency upgrades
- Awning (circle): New Repair Replace Prefer (circle): Canvas Flat Aluminum
- Sign improvement Type(s) preferred (circle): Flush Projecting Window Door

- Colors Preferred for Building or Signage (list): _____
- Other Maintenance needed (list): _____

- Target Start Date (month and year): _____ Completion: _____



Design Assistance Rehabilitation Tax Incentives

State and Federal Tax Law currently provides attractive incentives for the rehabilitation of historic and older buildings. These special benefits encourage revitalization of historic districts as well as individual buildings. To qualify for the federal tax incentives, requirements of both the Internal Revenue Service and the U.S. Department of the Interior (through the National Park Service) must be met. To qualify for the state tax incentives, requirements stipulated in Oklahoma Statute OS68-2357.41 must be met.

20% Investment Tax Credits for Rehabilitation (Certified Rehabilitation)

This 20% Federal Tax Credit is currently matched by the State of Oklahoma, providing a total of 40% credit for historic, income-producing buildings that have been determined to be “certified historic structures” by the Secretary of the Interior, through the National Park Service. The State Historic Preservation Office (SHPO) is the initial point of contact for applicants and participates in the review of proposed rehabilitation projects with the Technical Preservation Services (TPS) branch of the National Park Service. **For more information, contact Jennifer Bailey at 405/522.4479 or email jbailey@okhistory.org.**

“**Certified Historic Structure**” is defined as a structure, subject to depreciation as set forth in the Internal Revenue Code, and that is:

- individually listed in the National Register of Historic Places; or
- a contributing resource in a historic district listed in the National Register of Historic Places; or
- a contributing resource in a historic district designated under a certified local ordinance

Is your property a “certified historic structure” or eligible to become certified? Contact Sara Werneke at 405/522-4478 or email swerneke@okhistory.org

10% Investment Tax Credits for Rehabilitation

This 10% Federal Tax Credit is currently matched by the State of Oklahoma, providing a total 20% credit. This credit applies to buildings that are not certified historic structures built before 1936, provided that all IRS requirements are satisfied. The NPS and the SHPO do not review these projects. The requirement for National Park Service certification of rehabilitation does not apply to this lesser credit. **Applicants interested in obtaining it should consult with their tax advisor.**

50% Disabled Access Tax Deduction & Credit

These tax incentives are for businesses that incur expenses in removing barriers or increasing accessibility for people with disabilities and elderly individuals. Title 26, Internal Revenue Code, Section 190, allows a deduction for “qualified architectural and transportation barrier removal expenses” not to exceed \$15,000 for any taxable year. The “Disabled Access Tax Credit” (Title 26, Internal Revenue Code, Section 44) is available to eligible small businesses with 30 or fewer employees or \$1 million or less in gross annual receipts. This provision allows a tax credit of 50% of eligible access expenditures that exceed \$250, but do not exceed \$10,250 made for the purpose of complying with the ADA during the tax year. **Applicants interested in obtaining it should consult with their tax advisor.**