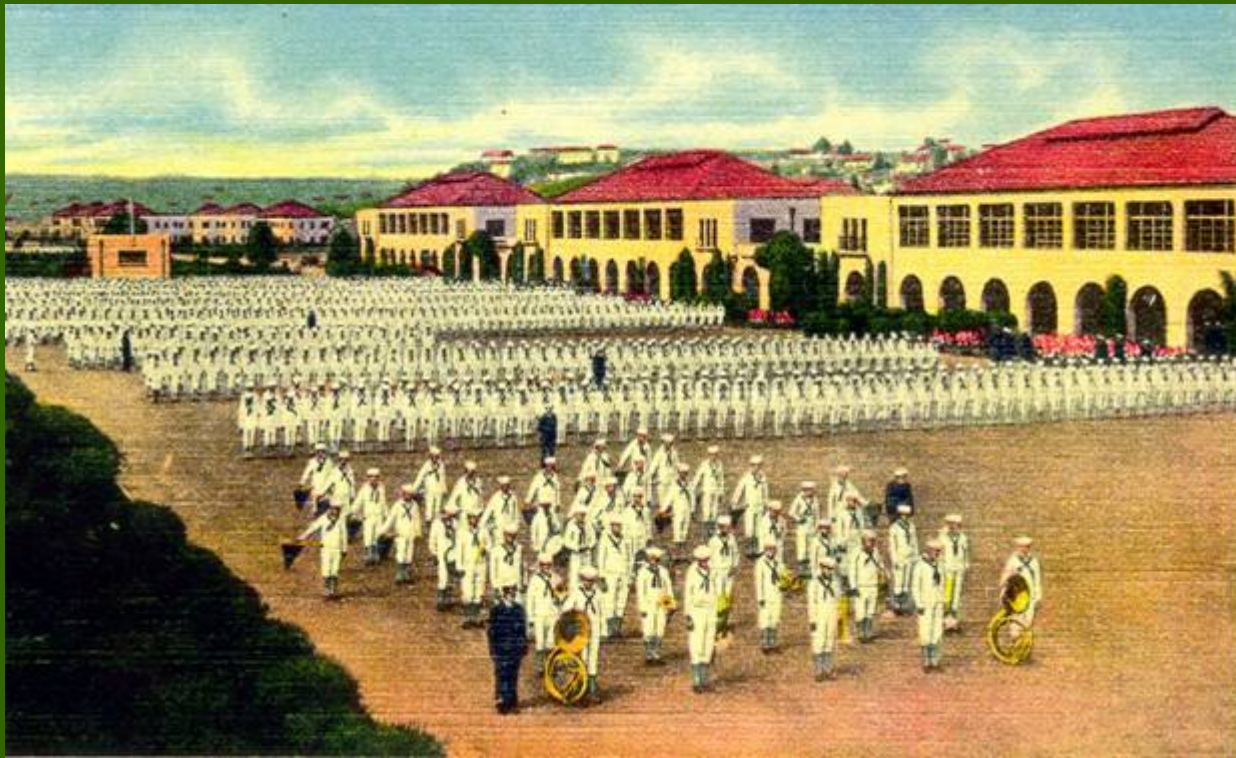


# Historic Tax Credit Basics : BRAC



National Park Service  
U.S. Department of the Interior



# MILITARY SITES and Tax Credits

McClelland Air Force Base

San Diego Naval Training Center

Fort Sam Houston

Ft. Baker

Ft. Benjamin Harrison

Ft. Sheridan

Watertown Arsenal

Presidio of San Francisco

Mare Island



# MILITARY SITES

Some sites are Base Realignments;

Some are privatization projects

Some are from earlier surplus or  
disposed properties;

All Tax Credit Projects must meet  
certain eligibility criteria



# What is a Tax Credit?

20% of allowable rehabilitation expenses

Returned to the owner,

investors or long-term

Lessees as a credit

against Federal Income Tax;

# Why is the National Park System Involved?

National Historic Preservation Act of 1966

In 1976 Tax Incentives were adopted to be managed through the NPS

# Program Partners of the Rehabilitation Tax Credit Program



National Park  
Service Department  
of the Interior

(36 CFR Part 67)



Network of State Historic  
Preservation Offices



Internal Revenue Service

(26 CFR Parts 1 and 602 IRC 47)

# To Qualify for the 20% Tax Credit:

- Must be listed or eligible for listing on the National Register of Historic Places
- Is generally 50 years or older
- Must be a building
- Must be a depreciable property
- Must meet the IRS substantial rehabilitation test
- Must meet the Secretary of the Interior's Standards



# Federal Rehabilitation Tax Credit Program 2004 at a Glance

- \$3.88 billion in private investment leveraged
- 50,400 jobs created
- 1,200 projects approved
- 5,357 low and moderate income housing units created
- 10,046 housing units created or renovated overall
- More projects leveraging over \$1million in investment



Form 10-168  
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

OMB Approved  
No. 1024-0009

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
PART 1 — EVALUATION OF SIGNIFICANCE**

NPS Office Use Only  
NRIS No: \_\_\_\_\_

NPS Office Use Only  
Project No: \_\_\_\_\_

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets.

1. Name of property: \_\_\_\_\_  
Address of property: Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_

Name of historic district: \_\_\_\_\_  
 National Register district  certified

2. Check nature of request:  
 certification that the building contributes to the significance of the above-named historic site  
 certification that the structure or building and significance of the above-named historic site  
 certification that the building does not contribute to the significance of the above-named historic site  
 preliminary determination that a building does not contribute to the significance of the above-named historic site  
 preliminary determination that a building does contribute to the significance of the above-named historic site

3. Project contact:  
Name \_\_\_\_\_  
Street \_\_\_\_\_  
State \_\_\_\_\_

4. Owner:  
I hereby attest that the information I have provided is true and correct to the best of my knowledge. If I own the property described above, I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name \_\_\_\_\_  
Organization \_\_\_\_\_  
Social Security or Taxpayer Identification Number \_\_\_\_\_  
Street \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_

NPS Office Use Only  
The National Park Service has reviewed the "Historic Preservation Certification Application" and is consistent with the Secretary of the Interior's "Standards for Rehabilitation." The certification is issued only to the owner of a "certified historic structure."

that the rehabilitation described herein is consistent with the Secretary of the Interior's "Standards for Rehabilitation."  
 that the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's "Standards for Rehabilitation."  
 that the rehabilitation or proposed rehabilitation is not consistent with the Secretary of the Interior's "Standards for Rehabilitation."

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_  
 See Attachments

# PART 1 Evaluation of Significance

Form 10-168a  
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

OMB Approved  
No. 1024-0009

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
PART 2 — DESCRIPTION OF REHABILITATION**

NPS Office Use Only  
NRIS No: \_\_\_\_\_

NPS Office Use Only  
Project No: \_\_\_\_\_

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets. A copy of this form may be provided to the Internal Revenue Service. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of property: \_\_\_\_\_  
Address of property: Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_

Listed individually in the National Register of Historic Places; give date: \_\_\_\_\_  
 Located in a Registered Historic District; specify: \_\_\_\_\_

Has a Part 1 Application (Evaluation of Significance) been submitted for this property?  
If yes, date Part 1 submitted: \_\_\_\_\_ Date of certification: \_\_\_\_\_

2. Data on building and rehabilitation project:  
Date building constructed: \_\_\_\_\_  
Type of construction: \_\_\_\_\_  
Use(s) before rehabilitation: \_\_\_\_\_  
Proposed use(s) after rehabilitation: \_\_\_\_\_  
Estimated cost of rehabilitation: \$ \_\_\_\_\_  
This application covers phase number \_\_\_\_\_ of \_\_\_\_\_ phases  
Project/phase start date (est.): \_\_\_\_\_

3. Project contact:  
Name \_\_\_\_\_  
Street \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_

4. Owner:  
I hereby attest that the information I have provided is, to the best of my knowledge, true and correct. If I own the property described above, I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name \_\_\_\_\_  
Organization \_\_\_\_\_  
Social Security or Taxpayer Identification Number \_\_\_\_\_  
Street \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_

NPS Office Use Only  
The National Park Service has reviewed the "Historic Preservation Certification Application" and is consistent with the Secretary of the Interior's "Standards for Rehabilitation." The certification is issued only to the owner of a "certified historic structure."

that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations should be addressed to the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."  
 that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_  
 See Attachments

# PART 2 Historic Preservation Certification Application

Form 10-168c  
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

OMB Approved  
No. 1024-0009

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
REQUEST FOR CERTIFICATION OF COMPLETED WORK**

NPS Office Use Only  
NRIS No: \_\_\_\_\_

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany this Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black ink. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. Name of property: \_\_\_\_\_  
Address of property: Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Is property a certified historic structure?  yes  no If yes, date of certification by NPS: \_\_\_\_\_ or date of listing in the National Register: \_\_\_\_\_

2. Data on rehabilitation project:  
National Park Service assigned rehabilitation project number: \_\_\_\_\_  
Project starting date: \_\_\_\_\_  
Rehabilitation work on this property was completed and the building placed in service on: \_\_\_\_\_  
Estimated costs attributed solely to the rehabilitation of the historic structure: \$ \_\_\_\_\_  
Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ \_\_\_\_\_

3. Owner: (space on reverse for additional owners)  
I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

Name \_\_\_\_\_  
Organization \_\_\_\_\_  
Social Security or Taxpayer Identification Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_

NPS Office Use Only  
The National Park Service has reviewed the "Historic Preservation Certification Application — Part 2" for the above-listed "certified historic structure" and has determined:  
 that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations should be addressed to the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."  
 that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

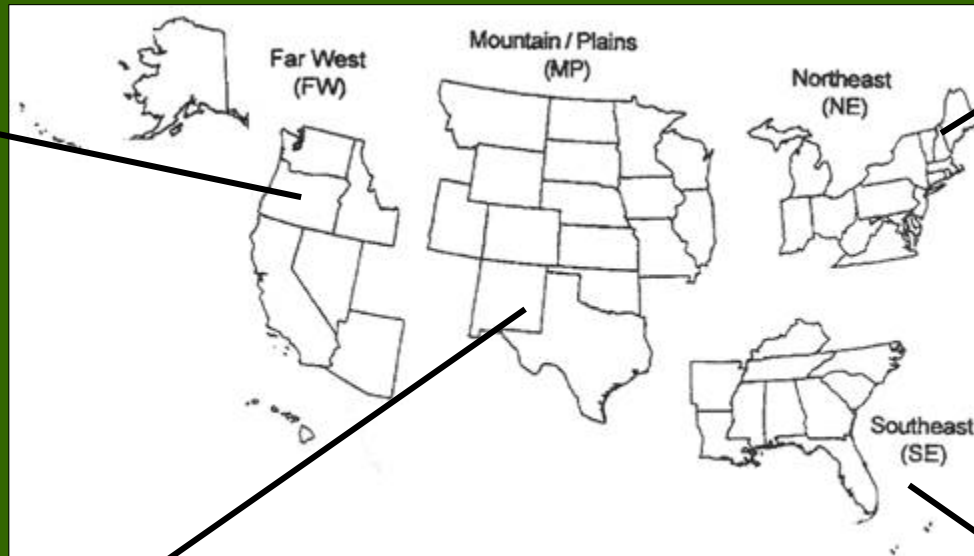
Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_ National Park Service Office/Telephone No. \_\_\_\_\_  
 See Attachments

# PART 3 Certification of Completed Work

# Components of a Historic Preservation Certification Application

# 2004 Federal Tax Credits Nationwide

**Far West**  
17.9% of  
projects  
\$693 million



**Northeast**  
44.3% of  
projects  
\$442 billion

**Mountain/Plain**  
28.1% of  
projects  
\$1.090 billion

**Southeast**  
9.7% of  
projects \$376  
million

# What is the Process?

Contact with State

2 copies of Application to SHPO

SHPO Recommendation to NPS

Determination by NPS to Owner

Owner files with IRS when completed

# Part I identifies type of National Register listing and history of property



Capitol Hill Historic District  
Washington, DC

Form 10-168  
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE

CMIS Approved  
No. 1024-0009

### HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 — EVALUATION OF SIGNIFICANCE

NPS Office Use Only  
NRIS No. \_\_\_\_\_

NPS Office Use Only  
Project No. \_\_\_\_\_

Instructions: Read the instructions carefully before completing application. No certification will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use continuation sheets or attach blank sheets.

1. Name of property: \_\_\_\_\_  
Address of property: Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name of historic district: \_\_\_\_\_  
 National Register district  certified state or local district  potential historic district

2. Check nature of request:  
 certification that the building contributes to the significance of the above-named historic district (or National Register property) for the purpose of rehabilitation.  
 certification that the structure or building and, where appropriate, the land area on which such a structure or building is located contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.  
 certification that the building does not contribute to the significance of the above-named district.  
 preliminary determination for individual listing in the National Register.  
 preliminary determination that a building located within a potential historic district contributes to the significance of the district.  
 preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project contact:  
Name \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_

4. Owner:  
I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.  
Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Organization \_\_\_\_\_  
Social Security or Taxpayer Identification Number \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_

NPS Office Use Only  
The National Park Service has reviewed the "Historic Preservation Certification Application — Part 1" for the above-named property and hereby determines that the property:  
 contributes to the significance of the above-named district (or National Register property) and is a "certified historic structure" for the purpose of rehabilitation.  
 contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes in accordance with the Tax Treatment Extension Act of 1980.  
 does not contribute to the significance of the above-named district.

Preliminary Determinations:  
 appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.  
 does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.  
 appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.  
 appears to contribute to the significance of a registered historic district but is outside the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS.  
 does not appear to qualify as a certified historic structure.

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_ National Park Service Office/Telephone No. \_\_\_\_\_  
 See Attachments



Chrysler Building  
New York, NY

# BRAC Sites are generally listed as District



San Diego Naval Training Center



Functionally related complexes within a district will be viewed together; Individual buildings will be reviewed separately



Historic post card

The Naval Training Center in San Diego will become a multi-use office, retail and residential complex with two primary developers



proposal



**McClelland Air Force Base, California  
Has many tax credit projects underway**





**Officers Quarters at McClelland now used as hotel suites**



**Hangers at McClelland now used for civil aeronautics**



Sometimes these sites were transferred  
many years ago'  
Ft. Baker has been part of the NPS  
Golden Gate Recreational Area



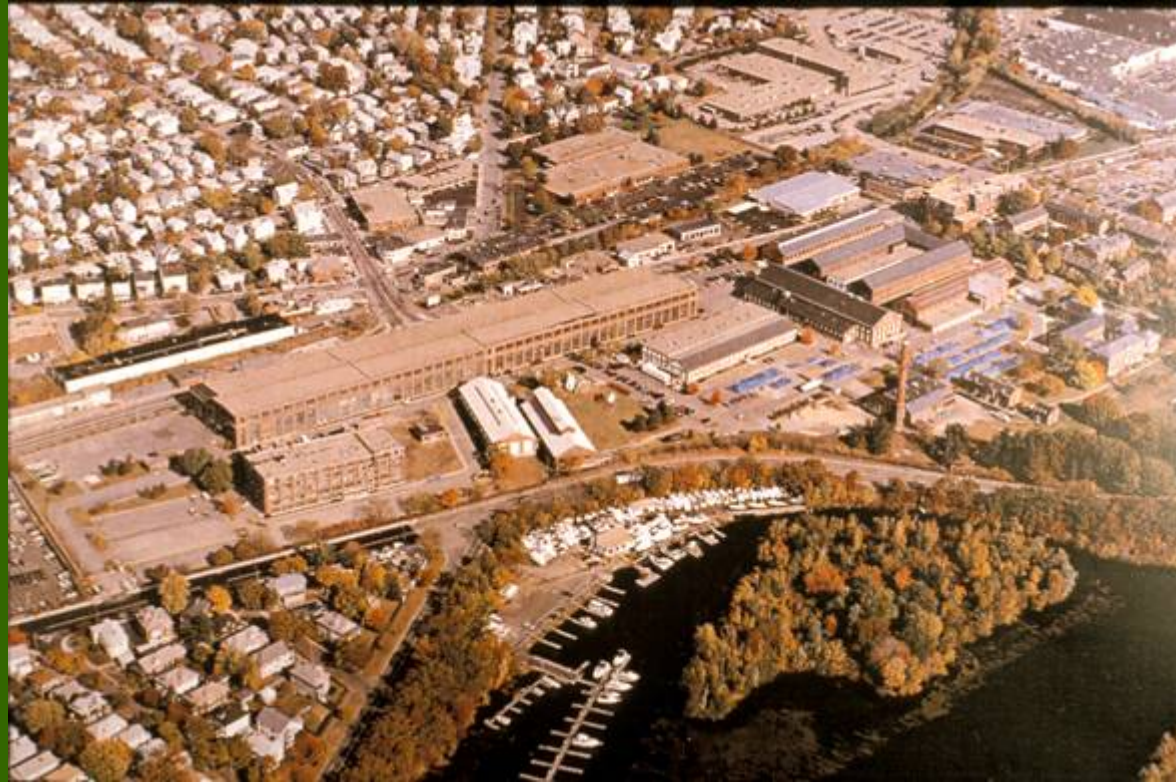


**Fort Benjamin Harrison  
currently under rehabilitation**



Fort Benjamin Harrison

existing conditions, such as already replaced windows, may remain, but if removed, the new windows must be compatible with the historic configuration



**Watertown Arsenal, Massachusetts**



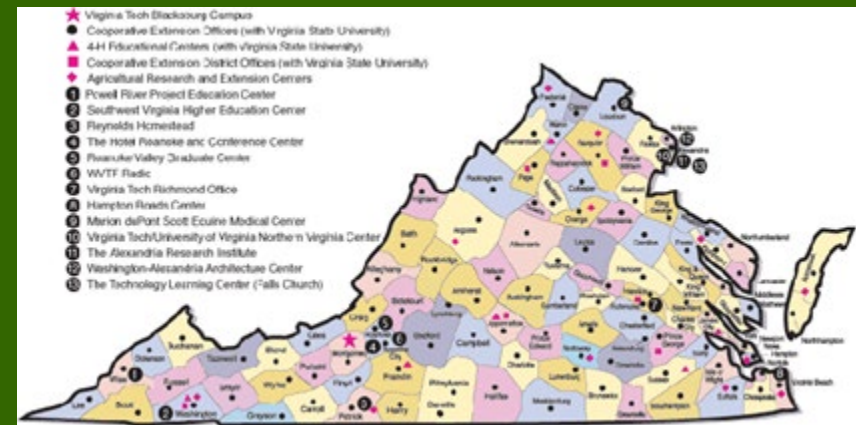
Watertown Arsenal



# Get the State Historic Preservation Office involved as soon as possible!!!



[WWW.ncshpo.org](http://WWW.ncshpo.org)





NATIONAL PARK SERVICE

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**REQUEST FOR CERTIFICATION OF COMPLETED WORK**

**NPS Office Use Only:**

NRIS No:

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany this Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black ink. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

**1. Name of property:** \_\_\_\_\_

Address of property: Street \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Is property a certified historic structure?  yes  no If yes, date of certification by NPS: \_\_\_\_\_  
or date of listing in the National Register: \_\_\_\_\_

**2. Data on rehabilitation project:**

National Park Service assigned rehabilitation project number: \_\_\_\_\_

Project starting date: \_\_\_\_\_

Rehabilitation work on this property was completed and the building placed in service on: \_\_\_\_\_

Estimated costs attributed solely to the rehabilitation of the historic structure: \$ \_\_\_\_\_

Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ \_\_\_\_\_

**3. Owner: (space on reverse for additional owners)**

I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 U.S.C. 1001.

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

Organization \_\_\_\_\_

Social Security or Taxpayer Identification Number \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_

**NPS Office Use Only**

The National Park Service has reviewed the "Historic Preservation Certification Application — Part 2" for the above-listed "certified historic structure" and has determined:

- that the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the Department of the Treasury in accordance with Federal law. This letter of certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the appropriate local Internal Revenue Service office. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the "Standards for Rehabilitation." The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's "Standards for Rehabilitation."
- that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the Internal Revenue Service.

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_ National Park Service Office/Telephone No. \_\_\_\_\_

See Attachments

**PART 3**  
**Certification of**  
**Completed**  
**Work; submit**  
**with photos of**  
**completed work**  
**at the time**  
**project placed**  
**in service**

# Rehabilitation Standards



The Secretary  
of the Interior's  
Standards for  
Rehabilitation &

**I**llustrated  
Guidelines  
for  
Rehabilitating  
Historic  
Buildings



U.S. Department of the Interior  
National Park Service  
Cultural Resources  
Heritage Preservation Services

# REHABILITATION

“...making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical...values.”

# Standards call for:

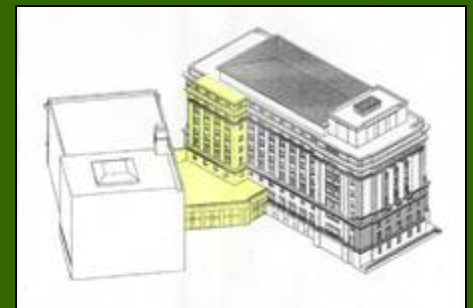
1. Repair and retain rather than replace...



2. Retain the historic character of a building even if its use changes...



3. New additions or related new construction must be compatible with the historic building...



# STANDARD 1: Find an appropriate use

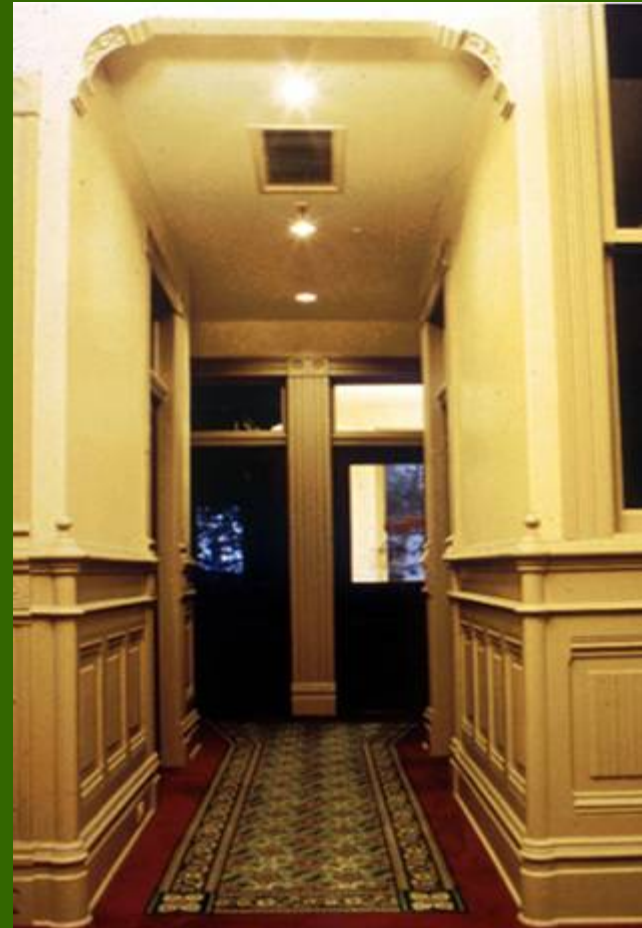


Milwaukee Depot to Ice Rink

Minneapolis, MN



# STANDARD 2: Preserve Historic Character







**Noveto, CA**

**Barracks converted to  
rental housing;**

# STANDARD 3:

Don't Create a false sense of history



# STANDARD 4:

Respect significant architectural changes over time



## STANDARD 5:

Preserve distinctive features  
that characterize a property



Alexander Coryell House  
Lambertville, NJ

## STANDARD 6:

Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence. Repair deteriorated features.

Use physical and pictorial evidence to reconstruct lost features.....



# Retain and Repair Historic Windows.....





## STANDARD 7:

Use the gentlest means possible to clean historic materials.

# Damaging Results of Abrasive Cleaning



## STANDARD 8:

**Protect archeological features.**

**If such resources must be disturbed, mitigation shall be undertaken.**

# Protect archeological resources...



## STANDARD 9:

New additions, exterior alterations, or related new construction shall be compatible with the massing, size, scale and character of the historic resource, yet differentiated.



Compatible addition

## STANDARD 10:

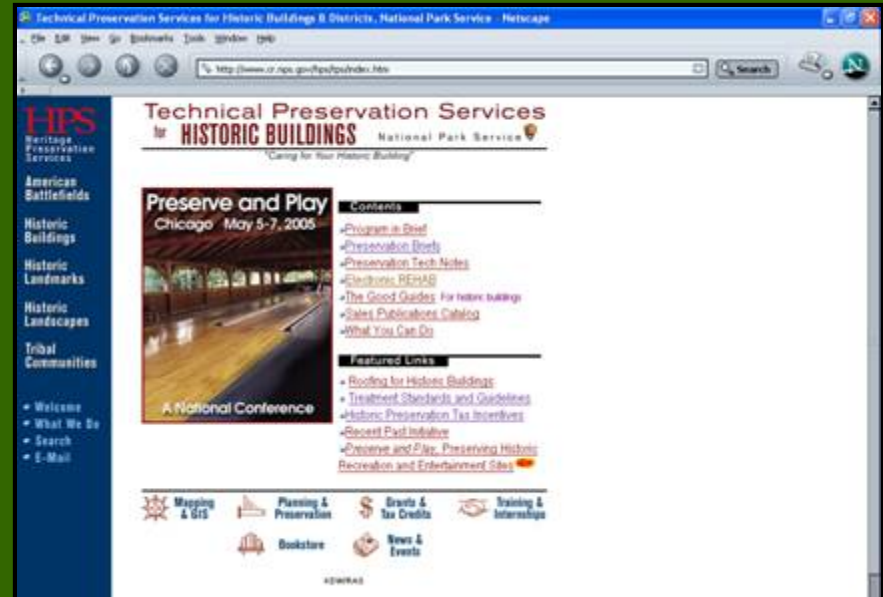
New additions and adjacent new construction shall be undertaken in a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



Hyphen used to connect  
new addition



# WWW.CR.NPS.GOV/HPS/TPS



# Web Tax Incentive Guide

## Incentives!

A GUIDE TO THE FEDERAL HISTORIC PRESERVATION TAX INCENTIVES PROGRAM FOR INCOME-PRODUCING PROPERTIES

[Program Essentials](#) [Application Basics](#) [The Review Process](#) [Meeting the Standards for Rehabilitation](#) [Avoiding Incompatible Work](#)



Pennrose Developers, Philadelphia, 1996

### Incentives!

Technical Preservation Services (TPS) has developed this information program to assist historic building owners, preservation consultants, community officials, architects and developers.

- ▶ **Program Essentials** answers questions about the 20% federal tax credit for rehabilitating historic buildings.
- ▶ **Application Basics** and **The Review Process** provide general guidance on the preparation and submission of application forms documentation requirements, timing, reviews, and the overall decision-making process.
- ▶ **Meeting the Standards for Rehabilitation** explains how the Secretary of the Interior's Standards for Rehabilitation are applied to project work.
- ▶ **Avoiding Incompatible Work** shows examples of compatible and incompatible approaches to rehabilitation work.



This website provides basic information on the 20% tax credit. It is not intended to replace the more complete TPS program material [online](#).

[Home](#) | [TPS](#) | [HPS](#) | [Links to the Past](#) | [ParkNet](#) | [U.S. Department of the Interior](#) | [FirstGov](#) | [Privacy & Disclaimer](#) | [FOIA](#) | [Search](#)

An Expanded Guide to the Tax Incentives Program

<http://www.cr.nps.gov/hps/tps/tax/incentives/index.htm>

**National Park Service**  
**U.S. Department of the Interior**



**Technical Preservation Services**  
**Sharon C. Park, FAIA**  
**Manager, Tax Credit Program**  
**(202) 354-2033**