

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
HISTORIC PRESERVATION TAX CREDIT PROGRAM

PRELIMINARY APPROVAL CHECKLIST

- Historic Tax Credit Form 1, Part 1A – Preliminary Approval (2 copies)
- HTC Form 1, Part 1B (2 copies); Federal Historic Preservation Tax Credit Forms 10-168; 10-168a, and 10-168b (3 copies); or Federal Historic Preservation Tax Credit Form 10-168 Parts 1-3 (3 copies);
- Proof of ownership or site control showing that the taxpayer is the fee simple owner of the eligible property such as a copy of registered warranty deed or a closing statement – Proof of site control can be a leasehold interest or an option to acquire such an interest.
- Document showing the actual cost of acquisition (This may be a copy of a closing statement that shows the dollar amount paid for the property.) This provides the “basis” for the property.
- Copy of the executed Memorandum of Understanding between the taxpayer’s entity and the United State Citizenship and Immigration Services (USCIS), if applicable
- Document showing the respective ownership interests of each member of the taxpayer’s entity and whether any member is a not-for-profit, if applicable (This may be a copy of operating agreement or partnership agreement.)
- Developer fee agreement must be provided no later than the last to occur of: (1) initial closing on construction financing or (2) initial closing on federal historic credit equity, if applicable. Any developer contracts/agreements and amendments must be signed and notarized by all parties involved.
- If the property is a contributing structure located in a historic district, provide a map of the historic district from the National Register listing clearly identifying the lot on which the building is located. If the property is individually listed in the National Register, provide a copy of the cover page from the National Register listing.
- Submit good, clear photographs documenting both interior and exterior conditions of the building including the site and environment prior to any rehabilitation of work. Photos must show the areas of proposed work. The photos must be keyed into a plan, numbered and labeled with the building name, address, and description of view and date taken. (2 sets*) (Please see Appendix 2 in Preliminary Guidelines)
- Provide drawings of existing structure to show existing conditions, planned demolition, and planned alterations or new construction. (2 sets*) Where necessary provide elevations and sections.

* Three sets of all application materials must be submitted if the application is for both state and federal Historic Preservation tax credit programs.

Send application materials to:

Missouri Department of Economic Development
Historic Preservation Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102

Taxpayer is defined as any person, firm, partnership, trust, estate, limited liability company, or corporation.