

## CERTIFICATION OF THE COMPLETION OF PHASES FOR PHASED PROJECTS

9-08-05

The National Park Service (NPS) has determined that in order to document the completion of each phase, an Amendment form needs to be prepared, **not** the Request for Certification of Completed Work. The Request for Certification of Completed Work **is submitted only when all of the work has been completed.**

The credit can be taken only if the adjusted basis has been exceeded (see attached example). The IRS will need documentation that the work to date meets the *Standards*. Therefore, the following sample paragraph should be submitted on an Amendment form to document the completion.

Phase \_\_\_\_ of the rehabilitation of \_\_\_\_\_ has been completed at a cost of \_\_\_\_\_ . We are submitting this request that the work completed to date meets the Secretary of the Interior's Standards for Rehabilitation. If you should have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_ .

### **Additional requirements:**

- Two copies of the amendment; one application must have an original signature.
- Property name and address
- Signature(s) of owner(s) in blue ink
- NPS project number - this number will be from the Part 1 or the Part 2 application.
- PHOTOGRAPHS: Two (2) sets showing the completed work in this phase. Photographs must be:
  - 3 x 5 or 4 x 6 color photographs
  - They must be clear and properly exposed.
  - **Digital, Polaroid, or color copy machine copies will not be accepted**

All photographs must be labeled with photograph number, property name, address, city, county, date and a specific description of what is shown (such as "2nd Floor, front room") on the back of each photograph. Views should correspond closely with those submitted with the Part 2 application. **Do not mount photographs.**

## ADJUSTED BASIS & PHASED PROJECTS

For phased projects undertaken during a 60-month period, credits can be taken only after the adjusted basis has been met.

### *Example 1*

Adjusted Basis:	\$100,000
Phase 1-spent	\$150,000
Phase 2-	20,000
Phase 3-	75,000
	\$245,000

Credit can be taken at the end of each phase, because the adjusted basis has been exceeded at the end of Phase 1.

### *Example 2*

Adjusted Basis	\$100,000
Phase 1-	\$ 20,000
Phase 2-	150,000
Phase 3-	75,000
	\$245,000

Credit cannot be taken until Phase 2, because the adjusted basis was not reached at the end of Phase 1. Credit can be taken at the end of Phases 2 and 3.

### *Example 3*

Adjusted basis	\$100,000
Phase 1	\$ 20,000
Phase 2	75,000
Phase 3	75,000
	\$170,000

Credit cannot be taken until the end of Phase 3 because total of Phase 1 and 2 is less than the adjusted basis.

