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.