Part 4 - Schedule I — Project Cost Summary

All applicants are required to attach Schedule I before submitting the Part 4 online. The Department will use this information to determine the eligible expenditures and certify the NHTCs. Schedule I includes all actual costs for eligible and non-eligible expenditures incurred in completing a project. Expenditures that are not directly related to the historically significant real property are not eligible for credit. If only a portion of the expenditure is related to the historically significant real property, then only that portion will be a qualified expenditure. For instance, if the expenditures are for both qualified and nonqualified portions of the structure, the business issuing the invoice will need to have the costs broken out for each of those portions. Applicants are required to submit the Schedule I using a preformatted Microsoft Excel spreadsheet available on the Department's website or on the Part 4 online application. Alterations to this spreadsheet are not acceptable.

NHTC ID Number. Enter the number assigned with the submission of Part 1 by the NeSHPO.

Subject Property

Historic Name (if applicable). Enter the historic name provided in the National Register of Historic Places or the Certified Local Preservation Ordinance nomination for the historically significant real property.

Note. Not all historic properties are given a historic name.

Address, City, State, Zip Code. Enter the street address of the historically significant real property.

County. Enter the name of the county in which the historically significant real property is located.

Project Data

Construction Start Date. Enter the date (mm/dd/yyyy) the proposed rehabilitation work commenced.

Placed In Service Date. Enter the date (mm/dd/yyyy) the rehabilitation work was completed and the property became ready and available for use. Placed in service means that either (a) a temporary or final certificate of occupancy has been issued for the improvement, or (b) the improvement is sufficiently complete to allow for the intended use of the improvement.

Total Credits Allocated. Enter the total NHTCs allocated by the NeSHPO.

Note. Only complete the lines on the summary that are applicable to your project.

Item. The item number from this schedule will be reported on the Schedule II to tie expenditures to specific areas of work on the project.

Eligible Expenditures. Enter the total eligible expenditures incurred for each category of work performed for the approved rehabilitation project. These expenditures are incurred from the date a Part 2 application is first submitted through the date the property was placed in service. Expenditures incurred within six months prior to the first submission of the Part 2 application are also eligible to the extent these expenditures consist of architectural fees, accounting and legal fees, and any expenditures related to protecting the historically significant real property from deterioration.

An eligible expenditure is any cost incurred for the improvement of the historically significant real property located in Nebraska including, but not limited to, qualified rehabilitation expenditures as defined in IRC § 47(c)(2), and related regulations, as long as the improvement is in conformance with the Secretary of the Interior's Standards for Rehabilitation.

The total eligible expenditures must equal the amount listed on Part 4, line 3.

Non-Eligible Expenditures. Enter the total non-eligible expenditures incurred for each category of work performed for the approved rehabilitation project. Examples of non-eligible expenditures include costs incurred for land acquisition, appliances, landscaping, parking lots and sidewalks, and additions or enlargements outside of the original footprint of the historic structure. Only costs that are related to the historically significant real property will be allowed as qualified expenditures. For example, when architect costs include both the structures and grounds, the architect costs must be split out based on the costs for the eligible and non-eligible areas. The total non-eligible expenditures must equal the amount listed on Part 4, line 4.

Total Costs. This column is calculated by adding eligible expenditures and non-eligible expenditures. Please verify that this calculation matches your records for total expenditures and equals your total project cost listed on Part 4, line 5.

Signature and Signature Date. This schedule must be signed by the applicant or authorized person, such as a partner, member, corporate officer, or other individual who is authorized to sign by a Power of Attorney, Form 33, on file with the Department.

Printed Name, Title, Date, Phone Number, Email Address. Enter the name of the person completing this schedule along with their title and current date (mm/dd/yyyy). Also include the phone number and email address where this person may be contacted. By including an email address, you are agreeing that the Department may use it to transmit confidential information through a secure website.

Part 4 - Schedule II – Project Cost Detail

All applicants are required to attach Schedule II before submitting the Part 4 online. The Department will use this information to determine the qualifying expenditures incurred for the project. Only expenditures included on the Schedule I can be listed on the Schedule II. **All items listed on the Schedule II should be in alphabetical order by vendor's name.** If the eligible expenditures exceed the amount needed to earn the full credit allocated, you will only need to list and provide enough supporting documentation (invoices, contractor billings, statements, etc.) to support the credit claimed. Support for excess eligible expenditures of 20% should be provided in case there is an audit correction. Copies of all documentation for expenditures over $1,000 are required to accompany the Schedule II. The Department may contact you to request copies of invoices listed on the schedule that were not provided, or any other documentation needed. Applicants are required to submit Schedule II using the preformatted Microsoft Excel spreadsheet available on the Department's website or on the Part 4 online application. Alterations to this spreadsheet are not acceptable.

Name of Applicant. Enter the name of the person or entity listed as the applicant on the Part 1 application submitted to the NeSHPO for the historically significant real property.

NHTC ID Number. Enter the number which was assigned with the submission of Part 1 by the NeSHPO.

Social Security Number or FEIN. Enter the applicant's Social Security number or federal employer ID number as appropriate.

Project Priority Date. Enter the date assigned by the NeSHPO, found on the top of the approved copy of the Part 2 application.

Construction Start Date. Enter the date (mm/dd/yyyy) the proposed rehabilitation work commenced.

Placed In Service Date. Enter the date (mm/dd/yyyy) the rehabilitation work was completed and the property became ready and available for use. Placed in service means that either (a) a temporary or final certificate of occupancy has been issued for the improvement, or (b) the improvement is sufficiently complete to allow for the intended use of the improvement.

Item # from Schedule I Project Cost Summary. Enter the item number from the Schedule I that applies to the item listed on each row of the Schedule II. If an invoice listed on a row applies to more than one Schedule I item, enter all item numbers that apply to that invoice.

Scope of Work Item # from Part 2 Application. Enter the item number from the Detailed Description of Rehabilitation Work section of the Part 2 application that applies to the invoice listed on each row. If the invoice listed on a row applies to more than one Part 2 work item, enter all work item numbers that apply to that invoice.

Vendor's Name. Enter the name of the vendor who is listed on the purchase record showing the eligible expenditure. List the items on this schedule in alphabetical order by vendor's name.

Description of Expenditures. Provide a brief description of the work performed or supplies purchased.

Invoice Date. Enter the invoice date listed on the invoice or purchase document.

Invoice Number. Enter the number listed on the invoice which identifies the transaction.

Invoice Reference (image #). Arrange and number the images in the same order that the invoices appear on the schedule and ensure copies are legible. The Department may contact you to request copies of invoices on the schedule that were not sent with the claim, or any other documentation needed.

IOI (Identity of Interest). Enter “yes” or “no” as to whether an identity of interest exists. An identity of interest may exist when:

(1) The project owner has any financial interest in the person (for example, general contractor, subcontractor, vendor) who has issued the invoice;

(2) One or more of the officers, directors, shareholders, or partners of the project owner is also an officer, director, shareholder, or partner of the other party;

(3) Any officer, director, shareholder, or partner of the project owner has any financial interest whatsoever in the other party or has controlling interest in the management or operation of the other party;

(4) The other party advances any funds to the project owner;

(5) The other party provides and pays on behalf of the project owner the cost of any legal services, architectural services, or engineering services other than those of a surveyor, general superintendent, or engineer employed by a general contractor in connection with obligations under the construction contract; or

(6) The other party takes stock or any interest in the project owner as part of consideration to be paid.

In the event an IOI exists between the project owner, developer, and/or contractor, care should be taken that no duplication or overstatement of expenditures exists.

Method of Payment. Enter the invoice number that will associate the payment with the invoice (check number, draw number, disbursement number, etc.) listed on each row of the schedule.

Date Paid. Enter the date the expenditure was paid.

Eligible Expenditures. Enter the amount of eligible expenditures listed on each invoice that applies to the item number from Schedule I listed on each row. These expenditures must be included in the eligible expenditures listed on the Schedule I.

Total Eligible Expenditures. Enter the sum of all eligible expenditures.