

MODULE 6 HANDOUT

TAX INCENTIVES AND REVITALIZATION:

WEB SITE REFERENCES



Historic Rehabilitation Tax Credits

The National Trust Community Investment Corporation, a subsidiary of the National Trust for Historic Preservation, provides information on funds and tax credits for rehabilitation efforts. Information can be obtained at <http://www.ntcicfunds.com/taxcreditguide/index.html>. Federal and state information is available at: http://www.ntcicfunds.com/basics/basics_federal.html and http://www.ntcicfunds.com/basics/basics_state.html. Tax incentives and funding pages from the National Trust Community Investment Corporation www.ntcicfunds.com – provide information about equity investments in projects that combine historic rehabilitation tax credits with New Markets tax credits and other credit enhancements.

Low Income Housing Tax Credits

<http://www.nahro.org/home/resource/credit.html> -- information on how the tax credit works from the National Association of Housing and Redevelopment Officials.

New Markets Tax Credits

www.cdfifund.gov – official information on New Markets Tax Credits, from Dept of Treasury office overseeing the credits.
http://www.lisc.org/section/goals/economic/new_markets -- basic information on New Markets Tax Credits, from the New Markets Support Company, an affiliate of the Local Initiatives Support Corp, a key non-profit development organization.

Energy efficiency tax incentives (from Energy Policy Act of 2005) revitalization)

<http://www.energy.gov/taxbreaks.htm> -- information on various Energy Policy Act of 2005 tax incentives, from DOE, applicable to new construction or commercial renovation.

Brownfield Expensing Tax Incentive

www.epa.gov/brownfields/bftaxinc.htm -- basic information on the brownfields tax incentive and how it works.

Web sites tested and updated October 26, 2009.