

US EPA ARCHIVE DOCUMENT

## 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](http://www.ntcicfunds.com/basics/basics_federal.html) and [http://www.ntcicfunds.com/basics/basics\\_state.html](http://www.ntcicfunds.com/basics/basics_state.html). Tax incentives and funding pages from the National Trust Community Investment Corporation [www.ntcicfunds.com](http://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](http://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](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](http://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.*