



Certification Form - Franchise and Excise Tax Exemption Qualified Low-income Community Historic Structure

(1) 26 U.S. Code Section 45D defines a “Low-income Community” to mean any population census tract if:

(A) The poverty rate for such tract is at least 20 percent, or

(B)(i) In the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the statewide median income, or

(B)(ii) In the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income.

In the case of an area which is not tracted for population census tracts, the equivalent county divisions (as defined by the Bureau of Census for purposes of defining poverty areas) shall be used for purposes of determining poverty rates and median family income.

(2)(A) 26 U.S. Code Section 47 defines a “Certified Historic Structure” to mean any building (and its structural components) which;

(i) Is listed in the National Register, or

(ii) Is located in a registered historic district and is certified by the Secretary of the Interior as being of historic significance to the district.

(2)(B) The term “registered historic district” means:

(i) Any district listed in the National Register, and

(ii) Any district

(a) Which is designated under a statute of the appropriate state or local government, if such statute is certified by the Secretary of the Interior as containing criteria which will substantially achieve the purpose of preserving and rehabilitating buildings of historic significance to the district, and

(b) Which is certified by the Secretary of the Interior as meeting substantially all of the requirements for the listing of districts in the National Register.

I certify that the entity named below has met the requirements of Tenn. Code Ann. Section 67-4-2008(a)(17) and is eligible for the franchise and excise exemption for Low-income Community Historic Structure.

Taxpayer’s Name: _____

Street: _____

City, State, and Zip: _____

Franchise and Excise Tax Account Number: _____

Name of Officer/Owner: _____

Signature: _____