

A property is listed in the **National Register of Historic Places** by a nomination, which is a research report prepared according to detailed state and federal guidelines. The final authority on National Register listing is the federal Keeper of the National Register in Washington, DC. In its role as administrator of the National Register program in North Carolina, the N. C. State Historic Preservation Office is charged with ensuring that nominations forwarded by the State Historic Preservation Officer to the Keeper are complete and correct. The State Historic Preservation Office provides direction to preparers but does not write nominations. Most nominations are prepared by private consultants hired by property owners, local governments, or private non-profit organizations. The nomination process may take six months to two years or longer.

This information describes the federal and state historic preservation tax credit programs in very general terms only. Taxpayers should consult a professional tax advisor, the North Carolina Department of Revenue, or the Internal Revenue Service for help in determining the tax and other financial implications of any matter discussed here. For further information regarding the procedures for obtaining historic preservation certifications, contact:

David Christenbury, Preservation Architect/Tax Act Coordinator  
Restoration Branch, N.C. State Historic Preservation Office  
N.C. Division of Historical Resources  
4617 Mail Service Center  
Raleigh, NC 27699-4617  
Telephone: 919/807-6574  
Fax: 919/807-6599  
[david.christenbury@ncmail.net](mailto:david.christenbury@ncmail.net)

For information about the National Register of Historic Places and the requirements and procedures for listing, contact:

Ann Swallow, National Register Coordinator  
Survey and Planning Branch, N.C. State Historic Preservation Office  
N.C. Division of Historical Resources  
4617 Mail Service Center  
Raleigh, NC 27699-4617  
Telephone: 919/807-6587  
Fax: 919/807-6599  
[ann.swallow@ncmail.net](mailto:ann.swallow@ncmail.net)

Visit our web site: [www.hpo.dcr.state.nc.us](http://www.hpo.dcr.state.nc.us)