The State of Colorado
Office of Economic Development & International Trade
and History Colorado

Program Manual for the
Commercial Historic Preservation Tax Credit

Revised July 1, 2015

Table of Contents

Section 1: Overview of the Program

The Colorado Historic Preservation Commercial Tax Credit (Colorado Revised Statues 39-22-514.5, based on House Bill 14-1311) is a tax credit to the owners of certified historic Structures who perform a certified rehabilitation of their property. This program is jointly administered by the Colorado Office of Economic Development and International Trade (OEDIT) and History Colorado.

This document is a guide for the anyone who wishes to apply for the Colorado Historic Preservation Commercial Tax Credit. This document is meant to be read in conjunction with the Historic Preservation Tax Credit web page: www.advancecolorado.com/hptc.

This document only refers to the Colorado Commercial Historic Preservation Tax Credit. Other historic preservation tax credits, such as the Residential Historic Preservation Tax Credit and the Federal Historic Preservation Tax Credit, are not covered in this document. For information on these programs, see www.h-co.org/statetaxcredit.

Program Schedule

Major program events:

- This program is scheduled to start accepting applications on July 8, 2015.
- Credits will be reserved starting in January, 2016.
- Credits will be issued starting in July, 2016.
- All applications/rehabilitation plans must be submitted in full by the second half of 2019 (date to be determined).
- The Request for Issuance must be submitted in full by the second half of 2019 (date to be determined).
- All tax credits for which an request for issuance have been submitted will be issued by December 31, 2019.
- A tax credit expires 10 years after the original date of issuance. Therefore the last day to transfer tax credits will be in the second half of 2029 (date to be determined).

Process Steps

All transactions for this program are handled online. Decisions will be sent via e-mail.

The major steps in the application process will typically be:

1. The applicant sets up an account with OEDIT.
2. The applicant fills out a brief qualifying questionnaire to ensure they are eligible for the program.
3. With the qualifying questionnaire approved, the applicant submits a full tax credit application and rehabilitation plan to OEDIT, along with the application fee, if applicable.
4. OEDIT and History Colorado will review the application to determine if it is substantially complete. If there are minor omissions and discrepancies in the application, the applicant will have an opportunity to correct their application.
5. Once the application and rehab plan have been deemed complete, a tax credit is reserved for the applicant, who will be notified of this via e-mail.
6. At this stage, actual rehab might have already started. If not, rehabilitation must commence within 12 months. Furthermore, applicants must submit ongoing proof of progress.
7. Upon completion of construction, applicant will submit the Request for Issuance of the tax credit, which includes documentation for final review. This documentation will include such things as pictures of the final rehabilitation and the CPA's list of qualifying expenditures. At this stage OEDIT will charge the applicant the issuance fee.
8. OEDIT and History Colorado review the final documentation for compliance with the rehab plan and historic preservation standards.
9. OEDIT will issue the tax credit certificate. The applicant may apply the tax credit certificate to their own tax liability or transfer the tax credit to a third party. Transfers of tax credits must take place through OEDIT's online transfer system.

Tax Credit Categories and Program Limits

When the applicant fills out their tax credit application, they must estimate their qualifying rehabilitation expenses. If the estimated qualifying rehabilitation expenses are $2 million or less, the rehabilitation is considered to be a small rehabilitation. If the estimated qualifying rehabilitation expenditures are over $2 million, the rehabilitation is considered to be a large rehabilitation.

Small rehabilitations and large rehabilitations are both limited in the dollar value of credits that can be reserved in a given calendar year, according to this table:

Program Reservation Limits by Category and Calendar Year

Category	2016	2017	2018	2019
Small Rehabs (Estimated qualifying rehabilitation expenditures of $2,000,000 or less)	$2,500,000	$5,000,000	$5,000,000	$5,000,000
Large Rehabs (Estimated qualifying rehabilitation expenditures over $2,000,000)	$2,500,000	$5,000,000	$5,000,000	$5,000,000

There is no limit on the number of reservations that may be reserved in any given year, only on the total dollar amounts.

If all credits for a prior year are not reserved, OEDIT has the option of moving unused credits from a prior year to the current year. OEDIT also has the option of moving unused credits from one category to another (small rehabilitations to large rehabilitations, or vice-versa).

Section 2: Eligibility, Requirements, and Restrictions

Applicant Requirements

To apply for this tax credit, the applicant must be either: 1) a taxpayer filing a state tax return, or 2) an entity that is exempt from federal income taxation pursuant to section 501(c) of the internal revenue code. In either case, the applicant must have control of the property in one of four ways:

- Title to the property (simple ownership)
- Ownership of a purchase agreement
- Ownership of an option to purchase
- Ownership of a leasehold interest with a remaining term of 39 years or longer

Property Requirements

In order to receive this tax credit, the property being rehabilitated must be a Certified Historic Structure that is at least 50 years old. In order to be a certified historic structure, the property must meet one of these three criteria:

- The property must be listed individually or as a contributing property in a district included within the National Register of Historic Places.
- The property must be listed individually or as a contributing property in a district that is included within the State Register of Historic Properties.
- The property must be designated as a landmark or a contributing property within a designated historic district by a certified local government.

An applicant is allowed to apply for the tax credit if they have applied to be a certified historic structure under one of the three criteria listed above. However, the property must be fully designated as a certified historic structure at the time that the applicant submits their request for issuance. If the property is not a certified historic structure at the time the applicant submits their request for issuance, the credit will be denied.

Rehabilitation Requirements

A certified rehabilitation is defined as repairs or alterations to a certified historic structure that have been certified by the History Colorado as meeting the standards for rehabilitation of the United States Secretary of the Interior.

In order to receive the tax credit, the qualified rehabilitation expenditures must exceed 25% of the owner's original purchase price of the property minus the value attributed to the land. This will be calculated in the following manner:

- If the applicant is the owner of the property, the qualified rehabilitation expenditures must exceed 25% of the owner's original purchase price of the property minus the value attributed to the land.
- If the applicant is an option holder, the qualified rehabilitation expenditures must exceed 25% of the strike price (exercise price) of the property minus the value attributed to the land.
- If the applicant is an contract holder, the qualified rehabilitation expenditures must exceed 25% of the contract price of the property minus the value attributed to the land.
- If the applicant is the lessee of the property, the qualified rehabilitation expenditures must exceed 25% of the owner's original purchase price of the property minus the value attributed to the land. This figure may need to be retrieved from county records.

If the amount of the actual qualifying rehab expenditures do not meet the 25% requirement, the credit will be revoked in full, there will be no partial credit issued.

Application Requirements

Time Limits on Submitting an Application

An owner may apply for a tax credit on a rehabilitation that is not started, under construction, or completed, subject to the following rules:

- The owner may apply for the tax credit on a rehabilitation that has not yet started. In this scenario, the owner must commence rehabilitation within one year of the reservation of the tax credit.
- The owner may apply for the tax credit on construction that is currently underway, with two conditions. First, no tax credit can be issued for expenditures that were incurred prior to July 1, 2015. Second, no tax credit can be issued for expenditures incurred more than 24 months prior to the date of submission of the full application.
- The owner may apply for the tax credit on a completed rehabilitation if the property was placed into service in the last 60 calendar days. This is defined against the date of full submission.

Multiple Applications on a Single Rehabilitation

Because statute limits this tax credit to $1,000,000 per property per calendar year, an applicant is only allowed to submit one application per calendar year, and the maximum tax credit for an application is $1,000,000.

Project Phases

When applying for this tax credit, the applicant should define their rehabilitation project as that work which they definitely intend to perform and have the funds/financing to perform, and only that work should be included on the application. If some work is tentative or contingent on funding, that work should be included on a separate, later application. An applicant is allowed to submit one application per property per year, and each application has a limit of $1,000,000 in tax credits.

Properties with Multiple Applications

Having received a previous credit on a property does not affect an application’s status, the way it is reviewed, or its place on the waiting list.

Section 3: Program Details

Fees

There are two fees associated with this tax credit, the application fee and the issuance fee. These fees apply to both small rehabilitations and large rehabilitations, and to properties both in and out of disaster areas.

The application fee is assessed when the applicant submits their tax credit application and rehab plan. This fee must be paid in order to submit the application. The application fee is $500, but is only charged on applications that have a requested tax credit amount over $250,000. The application fee is not refunded if the application is denied or not funded for any reason (compliance, lack of funds, etc).

The issuance fee is assessed when the request for Issuance is submitted. The issuance fee is charged to all rehabilitations, regardless of the amount of the tax credit. This fee must be paid in order before the tax credit will be issued to the owner. The issuance fee is 3% of the amount of the credit.

Both of these fees are paid via the online credit card/online check module that is part of the application. Fees cannot be paid by manual check. Fees cannot be paid by deducting them from the tax credit.

The Disaster Area Provision

Properties that are located in an area that the President of the United States or the Governor of the State of Colorado has declared to be a major disaster area are eligible for a larger tax credit percentage (see the section on calculating the tax credit amount for details).

When the applicant fills out the application, they are required to list the county of the property being rehabilitated. The system will then determine from the county if the applicant qualifies for the disaster area rate or not. The applicant will not directly claim disaster area status.

In order to receive the disaster area tax credit rate, the applicant must submit their application within 6 years of the date of the disaster declaration. If the disaster declaration were to expire in before the tax credit were issued, the applicant would still receive the disaster declaration rate.

As of June 26, 2015, the following 37 counties are subject to a disaster area declaration (and therefore to the higher tax credit rate): Adams, Arapahoe, Boulder, Broomfield, Chaffee, Clear Creek, Crowley, Custer, Denver, El Paso, Fremont, Garfield, Gilpin, Grand, Hinsdale, Huerfano, Jefferson, Lake, Larimer, Las Animas, Lincoln, Logan, Mesa, Mineral, Moffat, Montezuma, Morgan, Otero, Park, Prowers, Pueblo, Rio Blanco, Rio Grande, Sedgwick, Teller, Washington, Weld.

How the Credit is Calculated

The historic preservation tax credit amount is calculated according to the following formula:

- If the property is in an area that the president of the United States or the governor has declared to be a major disaster area, the credit is 30% of the first $2 million in qualifying rehabilitation expenditures, plus 25% of any qualifying rehabilitation expenditures over $2 million, to a limit of $1 million per property per year.
- If the property is in an area that is not in a declared major disaster area, the credit is 25% of the first $2 million in qualifying rehabilitation expenditures, plus 20% of any qualifying rehabilitation expenditures over $2 million, to a limit of $1 million per property per year.

This formula can also be displayed in table format:

Rehab Size	Non-Disaster Area	Disaster Area
Small Rehab (Estimated qualifying rehabilitation expenditures of $2,000,000 or less)	Credit is 25% of qualifying rehab expenditures (maximum of $500,000)	Credit is 30% of qualifying rehab expenditures (maximum of $600,000)
Large Rehab (Estimated qualifying rehabilitation expenditures over $2,000,000)	Credit is $500,000 plus 20% of qualifying rehabilitation expenditures over $2 million (maximum of $1,000,000)	Credit is $600,000 plus 25% of qualifying rehabilitation expenditures over $2 million (maximum of $1,000,000)

Example of Tax Credit Amount for Selected Expenditures

Amount of Qualifying Rehab Expenditures	Tax Credit Amount (Not in Disaster Area)	Tax Credit Amount (in Disaster Area)
$500,000	$125,000	$150,000
$1,000,000	$250,000	$300,000
$2,000,000	$500,000	$600,000
$3,000,000	$700,000	$850,000
$4,000,000	$900,000	$1,000,000
$5,000,000	$1,000,000	$1,000,000
$6,000,000	$1,000,000	$1,000,000

The system will calculate the tax credit, not the applicant. The system will actually calculate the tax credit twice, at the time of reservation, and at the time of issuance:

- Reservation: When an applicant applies for the tax credit, they are required to estimate the qualifying rehabilitation expenditures. Based on this estimate, the system will estimate their tax credit, and that amount will be the amount reserved.
- Issuance: When the applicant finishes construction, they are required to submit their actual expenses. At this point the system will calculate their actual tax credit, and subject to final review, OEDIT will issue the tax credit certificate.

If the actual amount of the tax credit is less than the reserved amount, the applicant is issued a tax credit for the actual amount.

If the actual amount of the tax credit is greater than the reserved amount, the applicant is issued a tax credit for the reserved amount, and the applicant is required to submit a new application for the difference between the reserved amount and the actual amount. This new application would get a new RON, go to the end of the line, and possibly be put on the waiting list. No fee would be charged.

When an applicant submits a reservation, their application is categorized as either a small rehabilitation or a large rehabilitation based on their estimated qualifying rehabilitation expenses. If the actual expenses differ from the estimate, the application will still remain in the originally assigned pool, even if the difference otherwise would have moved the application from one pool to another.

Definition of Qualifying Rehabilitation Expenditures

Only Qualifying Rehabilitation Expenditures can be applied toward the calculation of the Historic Preservation Tax Credit amount. Not all rehabilitation expenditures are qualifying rehabilitation expenditures. Examples of non-qualifying expenditures:

- Soft costs are not qualifying rehabilitation expenditures. Examples of soft costs are accounting, legal fees, permit fees, etc.
- Landscaping is not a qualifying rehabilitation expenditure.
- Additions to the property are not considered to be rehabilitation, and are therefore never qualifying rehabilitation expenditures.

How the Review Order is Determined

Applications are processed on a first-come, first served basis. Applications that are submitted on the same day will be ordered by a daily lottery process, so there is no advantage to submitting an application in the morning over the afternoon.

How a Tax Credit Application is Reviewed

When OEDIT and History Colorado review applications, they do so independently of the amount of available funds. This means that when an application is approved, one of three things will happen:

- The entire value of the credit will be reserved when full funding is available.
- The credit will be partially reserved when the amount of funds available is less than the amount of the credit estimated by the applicant. The remaining portion of the credit will be placed on the waiting list, and processed on a first-come, first-served basis.
- The full amount of the credit will be placed on the waiting list when the amount of funds available is zero, and processed on a first-come, first-served basis.

Application Accuracy

Any application with a material misstatement is subject to denial. Any tax credit that is later found to be based on an application with a material misstatement is subject to denial.

OEDIT Neutrality

Provided that the application meets all statutory requirements, OEDIT does not discriminate for or against any application. All applications that meet the statutory requirements are processed equally, first-come, first-served, according to the rules of the reviewing queue. Once an application has been submitted, OEDIT does not discriminate between applications based on factors such as property type, location, ownership type, etc.

How the Waiting List is Administered

Upon submission, each application is given a Review Order Number (RON). Applications will be reviewed in the order of their RON, and upon determination that they substantially complete, they will receive a reservation for the credit amount, provided that the reservation would not exceed the annual program limits for that category.

If the full reservation would exceed the annual category limits, the applicant will receive a partial reservation (up to the annual limit), and the excess would be the first application in line the following year (assuming it is not the last year of the program). If the annual limit has been reached, the application will be put on the waiting list for that category.

Applications that have been on the waiting list for two years will be revoked. This is required by statute. Applicants that have their applications revoked for the two year clause can re-apply, but the new application would get a new RON at the end of the line, and have to pay a new fee.

The amount of the annual program limits and the amount that has been reserved against those limits is subject to change at any time. Certain events can change the annual limits and/or the amount available to reserve:

- The annual limit increases every year by the amount of the annual allocation.
- OEDIT may choose to move funds from one category to another, changing the annual limit for both categories.
- Applications may have a credit issued for less than the reservation amount, increasing the amount available to reserve.
- Applications may be revoked. This would result in an increase in the amount available to reserve.

Requirements on Rehabilitation Progress

There are several requirements on construction progress:

- Construction must be started within 12 months after the tax credit is reserved.
- Twenty percent of the estimated expenses must be incurred with 18 months after the tax credit is reserved.
- If rehabilitation is idle for more than 12 consecutive months, the tax credit may be subject to revocation.
- The applicant must submit their request for issuance by the second half of 2019 (date to be determined).

Even though the application asks the applicant their expected date of completion, the rehabilitation is not required to be completed by that date. The rehabilitation is only required to meet the requirements listed above.

Every applicant is required to file a progress report on the following schedule:

- 12 months after the date the credit is reserved.
- 18 months after the date the credit is reserved.
- 24 months after the date the credit is reserved.
- 36 months after the date the credit is reserved.
- 48 months after the date the credit is reserved.

The progress report must include evidence of progress such as photos, invoices and payments, etc.

Please note that this tax credit is for successfully completing a rehab in a reasonable amount of time. There is no partial credit for unfinished rehabilitations. applicants who cannot finish their rehabilitation will have their credit revoked.

Requesting the Issuance of the Credit

The applicant must have control of the property on the day that they submit their request for issuance. Specifically:

- If the applicant is the owner of the property, they must own the property on the date that they submit their request for issuance.
- If the applicant has a contract for the purchase of the property, the contract must be in effect on the date that they submit their request for issuance.
- If the applicant has a option for the purchase of the property, the option must be in effect on the date that they submit their request for issuance.
- If the applicant has a lease on the property, the lease must be in effect on the date that they submit their request for issuance.

An applicant has 90 calendar days after the property is placed into service to file for the issuance of the tax credit. For the purposes of this tax credit, a property is deemed to be placed into service when the certificate of occupancy is granted. If no certificate of occupancy will be issued on the property, placed into service is defined as the time when the rehabilitation meets the IRS definition of being substantially complete.

If an applicant does not file for the tax credit within 90 days of the property being placed into service, the tax credit will be denied.

As part of the application for issuance, the owner must submit their actual qualifying rehabilitation expenditures in the form of a cost and expense certification. These expenditures must be validated according to the following rules:

- If the actual qualifying rehabilitation expenditures would result in a tax credit that is less than or equal to $250,000, the owner shall provide OEDIT with a cost and expense certification, prepared by a licensed certified public accountant that is not affiliated with the owner, certifying the total qualified rehabilitation expenditures and the total amount of tax credits for which the owner is eligible.
- If the actual qualifying rehabilitation expenditures would result in a tax credit that is over $250,000, the owner shall provide OEDIT with a cost and expense certification, audited by a licensed certified public accountant that is not affiliated with the owner, certifying the total qualified rehabilitation expenditures and the total amount of tax credits for which the owner is eligible.

Properties that cannot get a certificate of occupancy cannot submit their application for issuance, and therefore cannot receive the tax credit. If a property is destroyed or is unable to get a certificate of occupancy because of damage to the property, the credit will be revoked.

The property must be a certified historic structure at the time the applicant submits their request for issuance. If a property loses its certified historic structure status during the rehabilitation, the tax credit is subject to revocation.

Section 4: The Application Process

The applicant must apply for the tax credit via the online application system, there is no manual or paper-based application. Notification of major events and the ultimate issuance of the tax credit will take place via e-mail.

There are several major steps that the applicant will need to undertake to get their tax credit. These steps are:

- Creating an Account
- Submitting the Qualifying Questionnaire
- Submitting the Full Application and Rehab Plan
- Submitting Evidence of Progress
- Applying for the Issuance of the Credit.

Navigating SalesForce

The interfaces used in this system are based on SalesForce, which has certain conventions of navigation and usage:

- Required questions have a red bar next to them. Most questions are required.
- When moving from section to section, use the “Previous” and “Next” buttons at the top and bottom of the application. Do not use the forward and back buttons on your browser.
- If you need help with a question on the application, click on the question mark near the question text for assistance.
- SalesForce works best with the Chrome and Firefox browsers. If you are using another browser and have having problems, try using Chrome or Firefox.

SalesForce allows a user to partially complete an application without submitting it. These unsubmitted applications are called draft applications. Although there is nothing improper about a draft application, draft applications do not reserve a place in the queue for a credit, and they will not be reviewed by OEDIT. It is recommended that draft applications be submitted as soon as possible. If you create a draft application and later decide not to submit the application, please delete it.

Creating an Account

In this step, you are creating an account in SalesForce, which is the platform OEDIT uses for many of its programs. Once this account is set up, you will be logging onto the SalesForce portal to submit your applications.

In order to create an account, you will need:

- A valid e-mail address.

To create an account, perform the following steps:

- Go to http://oedit.force.com/bfi.
- Click on "New User"
- Fill in your first name, last name, e-mail and organization. If you are not part of an organization, please enter your first and last name as the organization name.
- Click "Submit" to go to the next screen.
- You are now on the address screen. Fill out the address fields and click "Create and Continue".
- Enter a password (password must be eight characters long and must be a combination of letters and numbers) and click "Submit".
- You have now created an account. Click on "Go to Login Page" to login to the system.

You have now set up an account with OEDIT to submit your application for the Historic Preservation Tax Credit.

Submitting the Qualifying Questionnaire

The qualifying questionnaire is a short form to determine if you are eligible to fill out the full application. Every applicant must take the qualifying questionnaire before they can take fill out the full application.

To submit the Qualifying Questionnaire, you will need:

- Basic information about the property.
- The original purchase price of the property.
- The amount of the purchase price attributable to land.
- The estimated qualifying rehabilitation expenditures.

To submit the Qualifying Questionnaire, perform the following steps:

- Login to the system at http://oedit.force.com/bfi.
- Go to the "Apply" screen.
- Click on the application labeled "Historic Preservation Tax Credit Qualification".
- Fill out and submit the Qualification Questionnaire.
- Check your e-mail for the results of the questionnaire. If you have passed the Qualification Questionnaire, you can fill out the full application. If you did not pass the qualifying questionnaire, you are not eligible for the tax credit. If there was an error in your responses on the QQ, you create and submit a new qualifying questionnaire.

If you are applying for more than one property, you must fill out a separate qualifying questionnaire for each property.

Submitting the Full Application and Rehab Plan

In order to submit the full application and rehab plan, you must have passed the QQ. If you passed the QQ, the full application was automatically created by the system as is waiting on the "Update" screen as a draft.

To submit the Full Application and Rehab Plan, you will need:

- Details about the property, the owner, and the rehabilitation.
- A complete set of work plans (preferably in PDF format).
- A complete set of photographs of the property before the rehabilitation was started.
- A complete set of construction drawings (preferably in PDF format).

To submit the Full Application and Rehab Plan, perform the following steps:

- Log into the system at http://oedit.force.com/bfi.
- Go to the "Update" tab. If you passed the QQ, there will be an application labeled Historic Preservation Tax Credit Full Application" created. This will have a status of "Draft".
- Click the link to start filling out the application. The system will guide you through the sections of the application.
- The first sections of the application ask for details on the rehabilitation. If you do not have the answer to a question, even a required question, you can still go to the next section. At the end, you can go back to the parts you missed or save the application in draft status simply by clicking the “Save and Exit” button. You can then come back finish the application later.
- After the questions, you will come to the sections on attachments. There are three sets of attachments: Work Plan, Pictures, and Construction Drawings.
- All attachments can be uploaded individually or as a ZIP file. Note that each file will need to be selected individually, files cannot be multi-selected. Also attaching any file is a two-step process, the file is first selected, then the selection is confirmed.
- After the attachments section is the fees section. Any applicant with an estimated tax credit over $250,000 is required to pay the application fee. The fee is $512.02 if paying by credit card, $501.00 if paying by electronic check.
- Once you have filled out all required questions and attached all your documents, click "Submit" to submit the application.

Section 5: Using the Credit

Overview

Historic Preservation Tax Credits are a credit against a Colorado state income tax liability. It cannot be used against federal taxes, local taxes or other Colorado taxes.

Tax credits can be used by the credit holder, sold to a third party, or used in part and sold in part. The tax credit may be carried forward for ten years from the date of issuance. If the credit cannot be used, sold, or transferred in ten years, it will not be refunded.

Pass-Through Entities

Any tax credits issued to a partnership, a limited liability company taxed as a partnership, or multiple owners of a property will be passed through to the partners, members, or owners, including any nonprofit entity that is a partner, member, or owner, respectively, on a pro rata basis or pursuant to an executed agreement among the partners, members, or owners documenting an alternate distribution method.

Transferring and Selling the Credit

An owner may use a tax credit, may transfer a tax credit, or both. The amount of tax credit available for sale is defined as the original amount of the tax credit, minus any tax credit that has been claimed on the owner's tax return(s), minus any previous sales. The seller is responsible for making sure that they do not sell any credits that have already been claimed.

Section 6: Program Administration

Other Tax Credits

If an applicant has received or will receive a tax credit from the old Colorado Historic Preservation Tax Credit for this rehabilitation, they are not eligible to receive a tax credit from this program. However, a property may have received a Colorado tax credit on prior rehabilitations and still participate in this program.

This program is completely separate from the federal Historic Preservation Tax Credit. Participation or non-participation in the federal credit does not affect participation in the Colorado tax credit.

Other Programs

Participants in the Historic Preservation Tax Credit are encouraged to also participate in other OEDIT and History Colorado programs. Participating in the Historic Preservation Tax Credit does not limit your participation in most other state programs.

In Conclusion

Thank you for your interest in the Historic Preservation Tax Credit. If you have any questions or comments, please contact us at www.advancecolorado.com/hptc or Ken Jensen at 303.892.3840.

Colorado Office of Economic Development
and International Trade
1625 Broadway, Suite 2700 | Denver, CO 80202
303.892.3840
www.advancecolorado.com/hptc

Colorado
Office of Economic Development and International Trade