The historic character of an old house is determined not just by its general size, shape, and style, but also by architectural elements and materials such as wood windows, slate roof, or brick chimneys. The craftsmanship that went into constructing the house, as well as the materials, are contributory factors to defining its character.

Respecting Important Interior Spaces

Most houses are rearmed as residential properties. Whether you live in a single-family house or a larger property, it is important to preserve significant interior features and materials, such as decorative cornices, moldings, and trim. The historic character of an old house is determined not just by its general size, shape, and style, but also by architectural elements and materials such as wood windows, slate roof, or brick chimneys. The craftsmanship that went into constructing the house, as well as the materials, are contributory factors to defining its character.

Front Entrance

The front door serves as the building’s primary entry and should be retained. From what the changing use of the house may decrease the functionality of the historic main entrance, it is important to preserve the location, size, configuration, and architectural details of the historic doorway.

Windows

Old windows are typically well-made and made to last. By replacing them with single-pane windows, one can improve the energy efficiency of a building. By replacing the existing windows and adding new ones, one can also change the size and profile of the existing windows or use the same window size to add more light. A window that is not originally part of the historic window frame is not considered a replacement window and should be retained. Where older residential neighborhoods have become more diverse, some have mixed single-family homes with small businesses, such as specialty shops. Even with these new uses, primary interior spaces should be retained and significant interior features and finishes should be preserved. Where older residential neighborhoods have become more diverse, some have mixed single-family homes with small businesses, such as specialty shops. Even with these new uses, primary interior spaces should be retained and significant interior features and finishes should be preserved.

Porches

A front porch typically makes a strong initial statement. Architectural details and materials, such as columns, brackets, or woodwork, are often concentrated on the porch. Wood porches are especially desirable to decorate, so these would be a feature of the porch. When determining what to retain, replacement materials should be as close as possible to the historic material. If the porch is extensively altered or not used, it can be a noble replacement for an otherwise historic wood-frame house.

Siding

The exterior cladding of historic wood-frame houses is most often horizontal weatherboard (or clapboard), though board-and-batten and shingles are also common. Old siding should be retained and repainted or restored whenever possible. When damaged sections are replaced or repaired, it is important to use the same type, style, and material as the original, so that the overall appearance of the house is preserved. The historic character of an old house is determined not just by its general size, shape, and style, but also by architectural elements and materials such as wood windows, slate roof, or brick chimneys. The craftsmanship that went into constructing the house, as well as the materials, are contributory factors to defining its character. Inappropriate Treatment: As the other houses on this street were being razed to make way for new homes, this house was left unoccupied. It was then occupied by squatters, which in turn was fresh for exposed wooden features and is generally not recommended.

Walls

Most homes are rearmed as rental housing or a business. In general, federal tax credits are not available for rehabilitating primary spaces like the main entrance, second-floor hall, or individual units. Though this would be a substantial cost for the tax credit, you are strongly encouraged to retain and rehabilitate the entire building to ensure that any problematic treatments are identified early. Are there any application fees? It depends on the cost of your project. For more information, visit our website listed below.

How can I learn more about these tax credits? For more information, visit www.fws.gov. or contact your IRS agent. To locate your State Historic Preservation Office visit www.nps.gov.

Introduction to Federal Tax Credits for Rehabilitating Historic Buildings

Wood Frame Houses

Do you own a frame house that is listed in the National Register of Historic Places?

Does it need work?

Will it be used for rental housing or a business?

If you answered YES to all three questions, then you should be aware of a program that offers significant federal tax incentives for rehabilitating historic buildings.

The Program

Administered by the National Park Service in conjunction with State Historic Preservation Offices (SHPO), the Federal Historic Preservation Tax Incentives program offers a 25% dollar-for-dollar reduction in the amount of taxes you owe. Though a common mistake is to extend their useful life.

The process is straightforward, and the tax savings can be significant. In general, a tax credit is a dollar-for-dollar reduction in the amount of taxes you owe. For additional information visit the Historic Preservation Tax Incentives website of the National Park Service. and click on “IRS Connection.” The Process

Technical Preservation Services

National Park Service

www.fws.gov/taxppts

www.nps.gov

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Three Steps to Determine if a Project is Eligible for Tax Credits

First: Is your wood frame house listed in the National Register of Historic Places?

This building is a two-story wood-frame, side-gable house located in the City of State. It is owned by Jones. Its construction date is mid-1800s. The historic pictures show the exterior the historic design of the porch should still be apparent as well.

For additional space, it may be possible to enclose a secondary porch, with care to retain the integrity of the porch. The exterior historic design of the porch should still be apparent.

Some occupants in parts will need to complete a brief narrative on its history and significance to the historic district in which it is located. Part of this information is likely already available in your SHPO.

Describe existing feature and its condition:

A. Plaster finishes: good
B. Wood trim: fair
C. Windows: fair
D. Roof: fair
E. Electrical: good

The current siding appears to have been installed at the time of the 1900 expansion. The weatherboard is in fair condition except for those boards at the front of the house. Storm windows may be added. The remainder of the floor plan is the result of numerous remodeling efforts.

Second: Will your rehabilitation be "substantial"?

The cost of a project must exceed the greater of $5,000 or 5% of the building's adjusted basis. The following formula will help determine the adjusted basis.

\[ \text{Adjusted Basis} = \text{Purchase Price} - \text{Accumulated Depreciation} \]

The cost of any capital improvements made since purchase is added to the adjusted basis.

\[ \text{Total Cost} = \text{Adjusted Basis} + \text{Capital Improvements} \]

The application needs to be completed in sequential order. Send 2 copies of each part to your SHPO. One copy will be forwarded by the SHPO along with a recommendation to the National Park Service, which will make the final decision for eligibility. This decision will be documented in Part 2 before beginning work, because if your initial project proposal does not meet the standards, you are provided an opportunity to modify the plans.

To learn more about the standards, visit the National Park Service website at www.nps.gov/preservation/howto or contact your SHPO.

The Application

The Historic Preservation Certification Application (NPS Form 10-168) consists of 3 parts. This form can be downloaded from the web site or Form 10-168a, or a copy can be obtained from your SHPO.

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Part 1 of the application is a request to obtain a determination by the National Park Service that your house is a certified historic structure. You will need to describe the physical appearance of the exterior and interior of the house and provide a brief narrative on its history and significance to the historic district in which it is located. Part of this information is likely already available in your SHPO.

Remember that the SHPO and National Park Service review the application to determine if the building is eligible for certification. The application should be submitted prior to work; and (c) your proposed rehabilitation work.

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Photo Documentation

Good quality (8 x 10 or larger) is needed. If using color film, black and white copies may be made from the original negative but they do not qualify for the credit line adds additional and landscaping should be included.

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Remember that the SHPO and National Park Service review the application to determine if the building is eligible for certification. The application should be submitted prior to work; and (c) your proposed rehabilitation work.

Second: Will your rehabilitation be "substantial"?

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Three Steps to Determine if a Project is Eligible for Tax Credits:

1. First: your wood frame house listed in the National Register of Historic Places

Buildings may be listed as a part of a historic district or individually. The easiest way to determine if your house is eligible is to contact your local historic district commission, municipal planning office, or State Historic Preservation Office (SHPO). Over one million buildings are already listed in the National Register.

If your property is located in a National Register district, it must be designated by the National Park Service as a structure that retains historic integrity and contributes to the historic character of the district, thus qualifying as a "certified historic structure." Not every building in a district contributes. For example, when historic districts are established, there are usually associated with a particular time period, such as "mid-1800s to 1900." In this case, a 1950s home built house would not contribute and would not receive a 20% rehabilitation tax credit.

You can request the National Park Service to designate your building a "certified historic structure" by completing and submitting Part 1 of the Historic Preservation Certification Application, described on the next page.

If your property is individually listed in the National Register, then Part 1 of the application is only necessary if there are additional buildings on the property like a detached garage. Then Part 1 of the application is only necessary if there are additional buildings on the property like a detached garage.

Second: will your rehabilitation be substantial?

The cost of a project must exceed the greater of $5,000 or the building’s assessed value. The following formula will help you determine if your project will be substantial:

\[ \text{Cost} \geq \max(5000, \text{Adjusted Basis}) \times 0.20 \]

where: \( \text{Cost} \) is your rehabilitation cost, \( \text{Adjusted Basis} \) is the building’s adjusted basis. The following formula will help you determine if your project will be substantial:

\[ \text{Cost} \geq \max(5000, \text{Adjusted Basis}) \times 0.20 \]

where: \( \text{Cost} \) is your rehabilitation cost, \( \text{Adjusted Basis} \) is the building’s adjusted basis.

Second: Will your rehabilitation be "substantial"?

For additional space, it may be possible to salvage a secondary porch with good detailing to return the facade features of the porch like the columns or posts, balusters, and railings. This can usually be accomplished by planning a plan and separating the two homes. Even the exterior historic design of the porch should still be apparent in the new design.

Some expenses associated with a project may not qualify for the tax credit, such as the addition of new rooms to the back, new kitchen appliances, and landscaping. Therefore, it is important to be aware of what qualifies for a rehabilitation. For example, a historic firehouse may qualify for a rehabilitation. The National Park Service maintains a file for an application of Part 1 where information about qualified expenses follow the "IRS Connection" link.

Third: How does your project become certified?

To qualify for the tax credits you need to complete a 3-part application. In Part 1 of the application, you present information to the National Park Service to determine if your building is a certified historic structure.

In Part 2, describe the condition of the building and the planned rehabilitation work. The proposed work should be evaluated in accordance with the Secretary of Interior’s Standards for Rehabilitation: a set of rules that evaluate the condition of the property prior to work. Part 2 of the application is submitted after completion of the project and is used by the National Park Service to certify the project as completed meets the standards and in a certified rehabilitation.

The application needs to be completed in sequential order. Send 2 copies of each part to your SHPO. One copy will be forwarded by the SHPO along with a recommendation to the National Park Service, which will issue the final decision for the project. Both the SHPO and the National Park Service should be seeing your building for the first time through the material already submitted. The SHPO and the National Park Service will be evaluating the quality and impact of your building prior to beginning work. The building’s condition on both the interior and exterior are important to the final decision to provide federal rehabilitation tax credits.

For additional information on this topic, please refer to the National Park Service’s "Standards for Rehabilitation" guide available on their website (www.nps.gov/plnr/guidelines).
Three Steps to Determine if a Project is Eligible for Tax Credits

First: is your wood frame house listed in the National Register of Historic Places? Buildings may be listed as a part of a historic district or individually. The easiest way to determine if your building is listed is to contact your local historic district commission, municipal planning office, or State Historic Preservation Office (SHPO). Over one million buildings are already listed in the National Register.

If your property is located in a National Register district, it still must be designated by the National Park Service as a structure that retains historic integrity and contributes to the historic character of the district, then qualifying as a "certified historic structure." Not every building in a district is contributing. For example, historically significant areas are usually associated with a particular time period, such as "1890-1955." If in this period, a house would not contribute and would not receive a 20% rehabilitation tax credit.

You can request the National Park Service to designate your eligible "certified historic structure" by completing and submitting Part 1 of the Historic Preservation Certification Application described on the next page.

If your property is individually listed in the National Register, then Part 1 of the application is only necessary if there are significant changes on the property like a detached garage.

Second: will your rehabilitation be "substantial"?
The cost of the project must exceed the greater of $5,000 or the building's sale price. The following formula will help you determine if your project will be substantial:

\[
\text{Cost of Rehabilitation} = A - B - C + D
\]

\[
A = \text{purchase price of the property (building and land)}
\]

\[
B = \text{the cost of the land at the time of purchase}
\]

\[
C = \text{depreciation taken for an income producing property}
\]

\[
D = \text{cost of any capital improvements made since purchase}
\]

For additional space, it may be possible to enclose a secondary porch with glass. Be sure to return the character features of the porch like the columns or posts, balusters, and railing. This can usually be accomplished by planning a glass and framed floor-to-ceiling. Even the exterior historic design of the porch should still be apparent in a plan view.

Some expenses associated with this project may not qualify for the tax credit, such as the addition of new units to the roof, new kitchen and bathroom fixtures, and landscaping. You should consult your accountant about qualified expenses follow "The IRS Connection" link on the next page.

Third: How does your project become "certified"?

To qualify for the tax credits you need to complete a 3-part application. In Part 1 of the application, you prove to the National Park Service that your project determines if your building is a "certified historic structure." In Part 2, describe the condition of the building and the planned rehabilitation work. The proposed work will be evaluated based upon the Secretary of Interiors Standards for Rehabilitation—a set of 10 rules that define historic authenticity and integrity. All these rules are in this application is submitted after completion of the project and is used by the National Park Service to certify if the project as completed meets the Standards in a substantial manner.

The application needs to be completed in sequential order. Send 2 copies of each part to your SHPO. One copy will be forwarded by the SHPO along with a recommendation to your local National Park Service, which will issue the final decision for certification. The application procedures contained in Part 2 before beginning work, because if your initial project proposal does not meet the Standards, you are provided an opportunity to modify the plans.

To learn more about the Standards, visit the National Park Service website at www.nps.gov/history/hps/tps/tax/ or contact your SHPO.

The Application

The Historic Preservation Certification Application (NPS Form 10-168a) consists of 3 parts:

Part 1 is the application in order to obtain a determination by the National Park Service that your house is a certified historic structure. You will need to describe the physical appearance of the exterior and interior of the house and provide a brief narrative on its history and significance to the historic district in which it is located. Part of this information is likely to be included in the National Register Nomination of the district, which should be available from your local historic district commission. However, there are some additional requirements that are not included in the National Register and there are no additional standards on your property, then you may omit Part 1

Part 2 of the application is to obtain a determination by the National Park Service that your house is a certified historic structure. You will need to describe the physical appearance of the exterior and interior of the house and provide a brief narrative on its history and significance to the historic district in which it is located. Part of this information is likely to be included in the National Register Nomination of the district, which should be available from your local historic district commission.

Part 3 of the application is to obtain a determination by your local Historic District Commission that your house is a "certified historic structure." Not every building in a district is contributing. For example, historically significant areas are usually associated with a particular time period, such as "1890-1955." If in this period, a house would not contribute and would not receive a 20% rehabilitation tax credit.

You can request the National Park Service to designate your eligible "certified historic structure" by completing and submitting Part 1 of the Historic Preservation Certification Application described on the next page.

If your property is individually listed in the National Register, then Part 1 of the application is only necessary if there are significant changes on the property like a detached garage.

Describing Your Project

While and information to provide in your application include:

- **Historic district map** (Part 1) • site plans
- **photographs** • floor plans
- **elevation drawings** (if exterior changes are planned)

On a copy of the historic district map, indicate where your building is located. It is usually helpful to include, examples of existing sketch or site plan to convey the relationship of your house to other structures that are not specifically shown. If any structural changes to the exterior of the building is planned. For example, a drawing should show the size and design of proposed new wood frame porch. Plans of the front porch or roof and plumbing and electrical systems that are added and where changes are planned, floor plans showing the new floor layout and other, supplementary material should be included. Supplemental material may also be helpful in describing your project. For example, product literature or a simple sketch might be a new front door that will replace an existing, non-historic one.

Remember that the SHPO and National Park Service reviewers will be looking for what meaning the property and building looks like prior to rehabilitation. Think of the pictures as providing a "virtual" view of your property. Include pictures showing such side of the exterior, the building’s relationship to surrounding structures, and close-ups of such primary exterior features as windows, doors, and porches. On the interior, look for the central room, the floor plan, and changes to the floor plan that make the house more useful and comfortable. Photographers are especially helpful in showing the character of the neighborhood as a contributing feature of the National Register Nomination of the district, which should be available from your local historic district commission.

Note that you may not have access to original architectural drawings such as blueprints, and features such as sash, decorative trim, doors, and floor plans. Drawn-dimensional conditions such as roof footprints or-pound boards or floor plans, and photographs are included. Each photograph, and write the building's address and a brief description of the image on the back. The pictures should be keyed to a floor plan or site plan for easier reproduction with an arrow pointing in the direction it was taken. Please indicate if the image is pre-or post-rehabilitation.

Elevations drawings should be able to clearly show the changes to the exterior of the building. For example, a drawing should show the size and design of proposed new wood frame porch. Plans of the front porch or roof and plumbing and electrical systems that are added and where changes are planned, floor plans showing the new floor layout and other, supplementary material should be included. Supplemental material may also be helpful in describing your project. For example, product literature or a simple sketch might be a new front door that will replace an existing, non-historic one.

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Inappropriate Treatment

Missed the mark in historic preservation

Effectively altering historic structures requires careful planning and consideration. Common missteps can differ depending on the type of change, the age of the property, and the building materials used. Here are some common missteps to avoid:

- Adding a new room or a large addition to the property
- Altering the exterior appearance of the building
- Removing or adding windows or doors
- Removing or altering the historic staircase and the entrance hall
- Changing the interior layout of the property

These changes can significantly alter the historical significance of the property, making it less valuable as a historic building.

Inappropriate Treatment

Inappropriate treatment: the addition of an oversized dormer with columns, for example, can drastically alter the historical appearance of a property.

In the example above, the addition of a large dormer with columns can drastically alter the historical appearance of a property. The original design and materials of the building should be respected to maintain its historic integrity.

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In the example above, the addition of a large dormer with columns can drastically alter the historical appearance of a property. The original design and materials of the building should be respected to maintain its historic integrity.
Rehabilitating Wood Frame Houses

The historic character of an old house is determined not just by its general size, shape, and style, but by architectural elements and materials such as wood windows, slate roof, or brick chimneys. This relationship that unites structure and use of the house, as well as the material components, are contributing factors to defining its character. Unlike an old brick or stone house, or a modern house mostly made of glass, an old wood-frame house was almost entirely cut of one material—lathed lumber. Typically, the structure, siding, doors, windows, porches, floors, trim, and sometimes even the roof were all wood. In rehabilitating a wood-frame house, the goal is to preserve as many of the historic features and materials as possible while making necessary repairs, updates, and renovations for continued use.

Inappropriate Treatment

The front porch typically makes a strong initial statement. Architectural and decorative details, such as columns, balusters, and railings, are often concentrated on the porch. Wood porches are especially vulnerable to decay because wood rot or water damage is the focus of these details. When determination is necessary, replacement materials should be of a similar wood that has been cut and detailed to match the historic features, then painted. 

The scale and proportions of the front porch and its individual features are important. Inappropriate treatment includes adding a single extension, rather than replacing historic elements with new, elongated versions. Because the front porch is usually such an important feature, there is little room to alter or add to it. However, for your own safety and secondary porches, sensitive alterations can usually be accommodated.

Porch

Respecting Important Interior Spaces

Most houses are rescued as residential properties. Whether it is a frame or brick ranch, it is important to preserve the original structural system. It is also important to preserve significant interior features and finishes, such as decorative cornice moldings, the main staircase, and the historic main entry. The basic room layout of the building is also important, especially the primary spaces like the main entry, living and dining rooms, and for many buildings, even the second floor hall. If these spaces have not previously been altered, every effort should be made to retain them. This is particularly important for certain houses types, such as shotgun homes, single-story, and split-levels, which derive their names from their basic floor plan.

Retrofitting Historic Interior Elements

If a historic building is mostly made of glass, an old wood-frame house was made almost entirely out of one material—lathed lumber. The historic character of an old house is determined not just by its general size, shape, and style, but by architectural elements and materials such as wood windows, slate roof, or brick chimneys. This relationship that unites structure and use of the house, as well as the material components, are contributing factors to defining its character. Unlike an old brick or stone house, or a modern house mostly made of glass, an old wood-frame house was almost entirely made of one material—lathed lumber. Typically, the structure, siding, doors, windows, porches, floors, trim, and sometimes even the roof were all wood. In rehabilitating a wood-frame house, the goal is to preserve as many of the historic features and materials as possible while making necessary repairs, updates, and renovations for continued use.

FRONT ENTRANCE

The front door serves as the building’s primary entry and should be retained. From the moment one enters the building, it is important to locate the site, orientation, and architectural details of the historic doorway.

Windows

Old windows were typically well made and matched the materials, craftsmanship, and details to extend their useful lifetime. Though a common misconception, it is not necessary to replace single-pane windows to improve the energy efficiency of a building. By replacing the entire window and adding storm windows as a buffer, current windows can be divided simply, but have significant financial benefits and the surrounding framing energy efficiency gains. An added benefit of retaining historic windows is that they can be repaired in the future whereas many new window systems have to be totally replaced when damaged or deteriorated.

When windows are determined beyond repair, a replacement window should match the historic window. A matching window copies the basic configuration and important details, such as its size and profile of muntins. When historic windows are damaged and the muntins sandwiched within insulated glass are generally not appropriate on historic houses.

Siding

The exterior cladding of historic wood frame houses is most often horizontal weatherboard (or clapboard), though board and batten and shingles are also common. Old siding should be retained and repaired whenever possible. When damaged sections are repaired or replaced, it is important to maintain the historic width, depth of stile, and overall configuration. To ensure that any problematic treatments are identified early. 

Required alterations can be more easily accommodated within secondary spaces. It is generally acceptable to shift bedrooms, offices, or specialty shops. Even with these new uses, primary interior spaces, such as decorative cornice moldings, the main staircase, and the historic main entry should be retained and significant interior features and finishes must be retained and significant interior features and finishes must be retained.

How can I learn more about these tax credits? Go to your state Historic Preservation Office (HPO) website or contact your HPO or local government to learn more about tax credits available in your state.

How can I locate my State Historic Preservation Office website? To locate your State Historic Preservation Office visit www.nchps.org.

Introduction

Federal Tax Credits for Rehabilitating Historic Buildings

Wood Frame Houses

- Do you own a frame house that is listed in the National Register of Historic Places?
- Does it need work?
- Will it be used for rental housing or a business?
- If you answered YES to all three questions, then you should be aware of a program that offers significant federal tax incentives for rehabilitating historic buildings.

The Program

Administered by the National Park Service in conjunction with State Historic Preservation Offices (SHPOs), the Federal Historic Preservation Tax Incentives program offers a 25% federal tax credit for the rehabilitation of historic buildings. Thousands of historic property owners across the country have participated in this program to extend the useful life of their historic buildings, to ensure that any problematic treatments are identified early.

How does this program work? It allows owners to spread out our historic buildings and to encourage the rehabilitation of those properties that Congress created in 1976 to promote historic preservation and community revitalization. The act has continued to be enacted, and the rehabilitation of historic structures of every period, style, and type.