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 chimney. The integrity of structures such as these, the building, as well as the membership, are contributing factors to achieving the character.

Inappropriate Treatment: As the other houses on this street were eventually converted to small federal office space, this house was historically open. It has been sensitively altered can usually be accommodated. Because the front porch is usually such an elongated versions. Because the front porch is usually such an

**Respecting Important Interior Spaces**

Most houses are residential properties. Where house was made into a kitchen for a new apartment

**Window**

Old windows were traditionally made and usually to extend their useful life. 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 chimney. The integrity of structures such as these, the building, as well as the membership, are contributing factors to achieving the character.

**Siding**

The original 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 replaced whenever possible. When damaged sections are repaired, or replaced, it is important to match the original materials in color, depth of texture, and overall appearance.

Where older residential neighborhoods have become more commercial, many historic homes are converted to offices or specialty shops. Even with these new uses, the historic interior space remains an important part of the historical character. Overall historical features and architectural details of the historic doorway.

**Frequently Asked Questions**

Is a tax credit different from a deduction? Yes. A tax credit usually saves you more in income tax. Unlike a deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

**Tax Credit Basics**

In general, federal tax credits are not available for rehabilitating your personal residence, however, some special incentive for historic credit for homeowners. Contact your State Historic Preservation Office (SHPO) to determine the availability of these incentives.

**Is it safe to do the project?**

A credit may usually be claimed in the same year the building is placed in service, or it may be carried forward up to five years. The credit is usually taken in the year in which the rehabilitation is completed. The rehabilitation credit is claimed on Form 8910, Certification of Completion Work (Part 2 of the application).

**When can I do the tax credit?**

Federal tax credits are items for which there are other tax incentives. Thousands of historic property owners across the country have already benefited from our rehabilitation efforts. It is important to preserve significant interior features and finishes, such as decorative cornice moldings, the main staircase, and hardwood floors, which enhance the basic configuration and important details, such as doorknobs and plate moldings. Because the front porch is usually such an important feature, there is little room to alter or change details. However, for your project, some secondary porches, significant alterations can usually be accommodated.

**Where do I find out about the tax credits?**

Applicants are encouraged to consult their accountant or a tax professional to make sure that they qualify for the federal tax credit program. Congress created in 1976 federal tax incentives to promote historic preservation and community revitalization. The Federal Income Tax Act of 1986 authorized the rehabilitation of historic structures of every period, size, style, and type.

**How can I learn more about these tax credits?**

For a complete list of services, contact your SHPO or visit the TIPS website.

**Where can I learn more about the tax credits?**

The booklet was prepared by Jennifer C. Parker, Technical Preservation Services Branch, Heritage Preservation Services, National Park Service, with the assistance of Charles Fisher, National Park Service. Thanks are extended to Michael Auer, Anne Grimmer, and Elizabeth Creveling of the National Park Service for their review. All photographs are from NPS files unless otherwise indicated. Writing TIPS was prepared by TIPS and the National Park Service-2255, National Park Service, 1849 C Street NW, Washington, D.C. 20240. Technical Preservation Services-2255, National Park Service, 1849 C Street NW, Washington, D.C. 20240.
The Application

The Historic Preservation Certification Application (NPS Form 10-184) consists of 3 parts: 1 - submit an application, 2 - submit a 3-page report, and 3 - a map. Each part is required to complete the application and to qualify the building for federal rehabilitation tax credits.

Part 1 - application

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 to be included in the National Register Nomination of the district, which should be available from your local historic district commission, municipal planning office, or State Historic Preservation Office (SHPO). Your house is listed individually in the National Register and there are no additional structures on your property, then you may omit Part 1.

For additional space, it may be useful to include a secondary porch with a view to the street or rear to the historic district. From the exterior, the design of the porch should be apparent and similar to the existing.

Some options associated with a property may not qualify for the tax credit, such as the addition of new rooms in the attic, new kitchen appliances, and landscaping. To qualify for a tax credit, the option must have been about 10 years ago. The IRS issued a “IRS Connection” letter in 2012 to indicate that you have qualified the building for federal rehabilitation tax credits.

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 need to help the National Park Service determine if your building is a “certified historic structure.” In Part 2, describe the condition of the building and the rehabilitation work. The proposed work should be evaluated based on the Secretary of the Interior’s Standards for Rehabilitation—a set of rules that describe the criteria for a project to qualify for the rehabilitation tax credits. Each part of the application is submitted after completion of the project and is used by the National Park Service to certify that the project as completed meets the standards and a federal rehabilitation tax credits.

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 local National Park Service, which will make the final decision for certification. It is important to note that the project must be completed before beginning work, because if your initial project proposal does not meet the standards, you are provided an opportunity to modify the plan.

To learn more about the Standards, contact the National Park Service website or your SHPO.

Describing Your Project

Mark and information to provide in your application include:

- **Historic district map** (Part 1)
- **Architectural feature** photographs
- **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, on a sample sketch or site plan to convey the relationship of your house to existing structures such as a detached garage, driveway, sidewalk, or driveway.

Photographs are essential in conveying what the property and building looks like prior to your rehabilitation. Think of the images as providing a “virtual walk” through your property. Include pictures showing each side of the exterior, the building’s relationship to surrounding structures, and details of primary exterior features as windows, doors, and porches. On the interior, indicate the condition of the space. Some examples of changes that are essential in conveying the relationship of your house to existing structures such as a detached garage, driveway, sidewalk, or driveway.

Supplemental material may also be helpful in describing your project. For example, project literature or a simple sketch might best describe a new roof that will replace an existing, non-historic one.

Remember that the SHPO and National Park Service requirements will vary and will depend on the specific conditions of your property. You should be working your building for the first time through the materials and procedures. Your application should detail the building’s physical appearance prior to rehabilitation, existing conditions, and criteria changes that you are planning for the exterior of your building prior to beginning work, the building’s condition on both the interior and the exterior, and your proposed rehabilitation proposal.

Photo Documentation

Good quality prints (4 x 6) or larger are needed. If using digital images, print in high-resolution on photo quality paper. Images of significant exterior and interior features should be included. Examples include views of all rooms and main spaces such as windows, doors, and porches. Please label and number each photograph, and reference it in the application. Each photograph should be used to convey the relationship of your house to existing structures such as a detached garage, driveway, sidewalk, or driveway.
The Application

The Historic Preservation Certification Application (NPS Form 10-184) consists of 3 parts. This form can be downloaded from the web at www.nps.gov/his or a copy can be obtained from your SHPO.

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 contained in the National Register Nomination, which will be available from your local historic district commission. If your house is listed individually in the National Register and there are no additional structures on your property, then you may omit Part 1.

Determine if your project is substantial:

Three Steps

1. Data on building and rehabilitation project:

An initial determination of the project's eligibility is made by the SHPO. Generally, projects that are to be substantially altered or rehabilitated may be certified. As a result of this determination, the SHPO either certifies the rehabilitation, or requests additional information to complete the certification process. If the project is certified, a project number is assigned.

2. Data on building and rehabilitation project:

If the rehabilitation is extensive, involving the addition of new construction, the rehabilitation may involve other agencies. 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, then qualifying as a "certified historic structure." Not every building in a districting contributes. For example, when historic districts are designated, they are usually associated with a particular time period, such as "mid-1800s to 1935." In this case, a 1960s ranch style house would not contribute and would not receive a 20% rehabilitation tax credit.

You can request the National Park Service to designate your subject property as 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 lower structures on your 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:

A = B + C + D + E - the total cost of the project

A = purchase price of the property (building and land)
B = the cost of the land at the time of purchase
C = depreciation taken for an income-producing property
D = cost of any capital improvements made since purchase
E = the current assessed value for tax purposes.

If you determined above that the project is substantial, you should review Part 2 of this application. If you have questions or concerns about your rehabilitation project, contact your SHPO or NPS representative. For additional space, you may be eligible to receive a secondary porch with gaps. Be sure to return the structure of the porch like the columns, posts, balustrades, and rails. This can usually be accomplished by making a visual and historic feature. Gaps in the exterior historic design of the porch should still be apparent as shown above.

Some examples of associated projects may not qualify for the tax credit, such as the addition of new rooms on the back, new kitchen appliances, and landscaping. For a list of suggested projects, review the SHPO terms about qualified expenditures "the IRS Connection" link above.

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 provide information to help the National Park Service 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 must be evaluated based on the Secretary of Interior's Standards for Rehabilitation—a set of 10 rules (NPS Form 10-184). For any question not answered in your application is submitted after completion of the project and is used by the National Park Service to certify their rehabilitation project as consistent with the standards and in a historically accurate 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 the local National Park Service, which will make the final decision for certification. Your SHPO may request additional information 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/his and contact your SHPO.

Describing Your Project:

Information and space to help the National Park Service determine if your project will be substantial:

- Historic district map (Part 1)
- aerial photographs
- floor plans
- architectural drawings
- photographs showing the condition and views of the property prior to beginning work (exterior and interior as well)
- photographs showing the condition and views of the property after completion work
- narrative

Remember that the SHPO and National Park Service will look for low substance, including photos. The project's condition is to provide you with your determination and to show your building for the first time in the material and use of your building. Your application should include the exterior appearance of the building similar to the historic building in your building's condition on both the interior and the exterior to your building; and your proposed rehabilitation work.

Supplemental material may also be helpful in describing your project. For example, project 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 will look for low substance, including photos. The project's condition is to provide you with your determination and to show your building for the first time in the material and use of your building. Your application should include the exterior appearance of the building similar to the historic building in your building's condition on both the interior and the exterior to your building; and your proposed rehabilitation work.

Supplemental material may also be helpful in describing your project. For example, project literature or a simple sketch might be a new front door that will replace an existing, non-historic one.

1. What is your request for certification of completed work? This is a presentation of the finished rehabilitation and, once completed, demonstrates the "certified rehabilitation." Approval of the Part 3 application is a condition for obtaining federal rehabilitation tax credits.

Photo Documentation:

Good quality photos (4 x 6 or larger) are needed. If using digital images, photographs should be "high resolution images." Good quality photographs showing views, condition, and the condition of the building are needed. Include views of all rooms and main spaces such as hallways, and features such as stairs, doors, windows, and fireplace mantels. Document deteriorated conditions such as rotten floorboards or crumbling plaster. Number each photograph, and write the building's address and a brief description of the image on the back. The pictures should be key to allow for plans or site plans for exterior photographs. For example, with an arrow pointing in the direction it was taken. Please indicate if the image is post- or pre-rehabilitation.

Elevation drawings will then be used to help determine the changes to the structure of the building. For example, a drawing should show the size and design of a proposed new porch. Elevation plans of the existing structure should be provided and, where changes are proposed, floor plans showing the new front porch should be included.

Submit two copies of the SHPO request for certification of the completed work. The SHPO will request additional information to complete the rehabilitation. After project completion, a final determination will be made by the SHPO that the rehabilitation project is "certified rehabilitation." Approval of the Part 3 application is a condition for obtaining federal rehabilitation tax credits.

National Park Service link for free rehabilitation tax credits.
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 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, when historic districts are designated, they are usually associated with a particular period, such as “1870s-1895.”

In this case, a house would not contribute and would not receive a 20% rehabilitation tax credit.

You can request the National Park Service to designate your building as 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 questions or property taxes on the property the building is attached to.

Second: Will your rehabilitation be “substantial”?

The cost of a project must exceed the greater of $5,000 or 10% of the building’s estimated value. The following rules will help determine if your project will be substantial:

\[ A - B + C = \text{adjusted basis} \]

A = purchase price of the property (building and land)
B = all improvements to the property (including those made prior to the time of purchase)
C = depreciation taken for an income producing property

D = amount of capital improvement

For example, Mr. Jones owns a small Victorian rural cottage for a number of years. He originally purchased the property for $30,000, and of that purchase price, $25,000 was attributed to the cost of the land. Over the past two years, Mr. Jones has put $10,000 of his own money into the building for the installation of new siding, insulation, new windows, a new roof, and a new HVAC system. His adjusted basis is:

\[ 30,000 - 25,000 + 10,000 = 15,000 \]

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 help the National Park Service determine if your building is a “certified historic structure.” Part 2, describe the condition of the building and the planned rehabilitation work. The proposed work will be evaluated based upon the Secretary of Interior’s Standards for Rehabilitation—a set of 10 rules to determine if the proposed work is compatible with the building’s historic character. If this 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 is in-line with the Secretary of Interior’s Standards for 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 rehabilitation. This part of the process can take several months. If 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/historicpreservation or contact your SHPO.

The Application

The Historic Preservation Certification Application (NPS Form 10-184) consists of 3 parts:

Part 1 is the application you must submit to your SHPO. This can be downloaded from the website of www.nps.gov/historicpreservation or a copy can be obtained from your SHPO.

Part 2 is the application you must submit to your SHPO as evidence the building meets the eligibility requirements for rehabilitation tax credits. Three forms of information are needed: a description or narrative for each main building feature (use sample text below), images showing the condition of the property before beginning work (see the sample photos below), and architectural plans or drawings that include existing floor plans and proposed changes. If no plans or drawings are submitted, an existing condition plan (floor, roof, 2nd floor plans, etc.), includes a statement to that effect in the application and also provide photographs.

You are encouraged to submit Parts 1 and 2 during the early planning of the project. This provides the opportunity to modify your project and avoid non-conformances or additional expense if some aspect of the work is determined to not meet the Standards for Rehabilitation.

Part 3 is your Request for Certification of Completed Work. This is a presentation of the finished rehabilitation and, upon approval, the National Park Service issues a form certifying the building has been “certified rehabilitation.” Approval of the Part 3 application is a condition for obtaining federal rehabilitation tax credits.

Describing Your Project

Main information and provide to your application include:

- **Historic district map (Part 1)**
- **Existing features**
- **Exterior elevations**
- **Photographs**

**Photographs** are essential in conveying what the property and building looks like prior to your rehabilitation. Think of the pictures as providing a “virtual tour” of your property. Include pictures showing each side of the exterior, the building’s relation to surrounding structures, and excerpts of key primary exterior features such as windows, doors, and porches. Photographs should be taken before any exterior alterations are made, such as restorations or new additions. Where possible, and where changes to the exterior are planned, take photos demonstrating before and after changes to the exterior of the building. For example, a drawing should show the site and design of a new porch. Floor plans of the property should also be included, and where changes are made, floor plans showing the new features intended for rehabilitation.

Supplemental information may also be helpful in describing your project: For example, product literature or a sketch sheet might best describe a new front door that will replace an existing, non-historic one.

Remember that the SHPO and National Park Service reviews the application, with a strong preference for projects that are in line with the Secretary of Interior’s Standards for Rehabilitation.

**Photo Documentation**

Good quality photos (4 x 6 or larger) are needed. Use your own camera, or hire a professional photographer. Ensure a good light source and send in 4 copies of each photograph. Photos should be black and white; color prints are discouraged. Photos should be labeled properly; see sample photo label on reverse side. A sample certification application is available on the internet at www.nps.gov/historicpreservation/hps/tps/tax.
Rehabilitating Wood Frame Houses

The historic character of an old house is determined not just by its general size, shape, and design, but also by architectural elements and materials such as wood windows, slate roofs, or brick chimneys. The craftsmanship that went into constructing the house, as well as the materials, contribute 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 made almost entirely out of one material—lathed lumber. Typically, the structure, siding, doors, windows, 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, upgrades, and additions 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 porch, the scale and proportions be retained because those of the porch. As the other houses on this street indicate, this front porch was historically open. It has been converted a former bedroom into a kitchen for a new apartment. In future whereas many new window systems have to be designed to ensure that any problematic treatments are identified early. If you answered YES to all three questions, then you may apply for federal tax credits for rehabilitating historic buildings.

The Program

Federal T ax Credits

In general, a tax credit is a dollar-for-dollar reduction in the amount of taxes you owe. The amount of credit under this program equals 20% of the rehabilitation costs; this is the amount that is placed in service. Where the building is never out of service, the process is straightforward, and the tax savings can be significant. To prevent a property owner from reaping the full benefits of a project estimated to cost $60,000 would receive a tax credit of $12,000 in federal income taxes. Applicants are encouraged to consult their accountant or tax advisor to make sure that their federal tax credit is beneficial to them. For additional information, visit the Historic Preservation Tax Incentives website of the National Park Service and click on “Taxes.”

Frequently Asked Questions

Where older residential neighborhoods have become more commercial, some property owners have converted offices or specialty shops. Some with new uses, primary interior spaces are too small to accommodate the new use features and function. Photo: Kansas SHPO.

The Program

Rehabilitation work has to meet the Secretary of the National Park Service to determine the availability of these incentives. When can I claim the tax credit?

Architectural and decorative details, such as columns, brackets, and cornices, are often concentrated on the porch. Wood porches are especially vulnerable to decay that caused by wood rot or termites–because of exposure to the elements. Where deterioration is extensive, replacement materials should be used for overlap or new siding. Old windows were traditionally made and milled to extend their useful life. Though a common misconception, it is not necessarily true that one can add a single-pine windows to improve the energy efficiency of a building. By replacing the existing windows and adding new ones, the process of pairing the windows and adding new ones can usually be repaired. Old windows can be repaired, even if the frames are damaged. This is particularly important for historic houses, since replacing historic balustrades with new, historic balustrades can be retained by adding a simple rail that they can be repaired and reused in the future whereas many new window systems have to be totally replaced when damaged or deteriorated.

Siding

The extensive 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 whenever possible. When damaged sections are replaced, or repaired, it is important to match the color, texture, width, depth of studding, and overall dimensions.

Respecting Important Interior Spaces

Most houses are rear in residential properties. Whether they are part of a multi-family housing environment or serve as a single-family rental house or as multiple units, it is important to preserve significant interior features and finishes, serving as a single-family rental house or as multiple units, it is important to preserve significant interior features and finishes.

Inappropriate Treatment: As the other houses on this street illustrate, Rehabilitating Wood Frame Houses

The Program

Where can I claim the tax credit?

The front door serves as the building’s primary entry and should be retained. From the moment one enters the porch, the scale and proportions of the front porch and its individual design, including cornice, brackets, columns, and other elements contribute factors to defining its character. The craftsmanship that went into constructing the house, as well as the materials, contribute factors to defining its character.

Inappropriate Treatment: As the other houses on this street illustrate, Rehabilitating Wood Frame Houses

The Program

Respecting Important Interior Spaces

Most houses are rear in residential properties. Whether they are part of a multi-family housing environment or serve as a single-family rental house or as multiple units, it is important to preserve significant interior features and finishes, serving as a single-family rental house or as multiple units, it is important to preserve significant interior features and finishes.

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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 window frames, slate roof, or brick chimneys. The craftsmanship that went into constructing the house, as well as the materials, are contributing factors to shaping its character.

Unlike an old brick or stone house, or a modern house mostly made of glass, an old wood-frame house was made almost entirely out of one material—milled lumber. Typically, the structure, siding, doors, windows, floors, trim, and, sometimes, even the roof were all wood. In rehabilitating a wood-frame house, the goal is to preserve as much of the historic features and materials as possible while making necessary repairs, upgradings, and changes for contemporary use.

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 were intricately detailed and made of wood. To extend their useful life, the wood should be repaired, if possible. Single-pane windows are easier to maintain than double-pane windows and add to the building’s energy efficiency.

Respecting Important Interior Spaces
Most houses are raised on residential properties. Whether the property is a single-floor bungalow or extremely tall, it is important to preserve significant interior features and elements, such as decorative cornice moldings, the main staircase, and fireplace mantels. The basic plan of the building is important, especially the primary spaces like the main entry, or the office if it is a business. The secondary spaces are usually on the second floor if these spaces have not previously been altered during the history of the building. In some buildings, the historic staircase and the entrance hall retain their historic character and should be retained. Even when the changing use of the house significantly decreases the functionality of the historic main entrance, it should be retained. Even when the changing use of the house significantly decreases the functionality of the historic main entrance, it should be retained.

Ingenuous Treatment
As the other houses on this street face the busy street, the front porch serves as a buffer. It is traditionally enclosed with a small shed and screened in. In addition, the wood has been treated with a fast-acting preservative, which is a unique finish for exposed wooden elements and is generally not recommended.

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 Officess (SHPOs), the Federal Historic Preservation Tax Incentives program offers a 20% federal income tax credit for expenditures directly attributable to the rehabilitation of historic structures. Historic structures can be defined as either individually or as part of a district, and you submit Part 1 of the application as a construction to ensure that any problematic treatments are identified first. Are they any application fees? It depends on the size of your project. For information on current fees, visit our web address below.

Frequently Asked Questions
Is a tax credit different from a deduction? Yes. A tax credit usually saves you more in income tax. Unlike a deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

To learn more about these tax credits, go to the website of the National Park Service to determine the availability of these incentives. Applicants are encouraged to consult their accountant or tax advisor to make sure that your federal tax credit is beneficial to them. For additional information visit the Historic Preservation Tax Incentive website of the National Park Service and click on “Frequently Asked Questions.”

Federal Tax Credits
In general, a tax credit is a dollar-for-dollar reduction in the amount of income tax that you pay. The amount of the credit under the program equals 20% of the qualified rehabilitation expenses. The amount of credit under this program equals 20% of the qualified rehabilitation expenses. The amount of credit under this program equals 20% of the qualified rehabilitation expenses. The amount of credit under this program equals 20% of the qualified rehabilitation expenses.

How can I learn more about these tax credits? Go to the website of the National Park Service or contact your State Historic Preservation Office for more information.

To locate your State Historic Preservation Office visit

www.nps.gov/shpo