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 uniqueness of the structure is the reason the house exists, as well as the material components are contributing factors to defining the character.

Inappropriate treatment: Unlike a brick or stone house, or a modern house mostly made of glass, an old wood-frame house was mostly made up of wood materials such as lumber. Typical, 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, upgrades, and rehabilitation needed to continue use.

Respecting Important Interior Spaces

Most houses are used as residential properties. Whether they are old or new, it is important to preserve important interior spaces. Most of these are important to preserve important interior features and materials as possible while making necessary repairs, upgrades, and rehabilitation needed to continue use.

Siding

The exterior cladding of historic wood frame houses is mostly horizontal weatherboard (or clapboard), though board and batten styles are also common. Old siding should be retained and repaired when possible. Where damaged sections are repaired or replaced, it is important to maintain the historic character of the wall’s surface, depth of studding, and overall dimension.

Windows

Old windows were typically designed and made as single-pane windows to improve the energy efficiency of a building. By replacing the existing windows and adding new ones, the house would be improved. An alternative to single-pane windows or by simply reusing the existing window and the surrounding frame is to add a second window. An added benefit of retaining the historic feature is that they can be recycled in the future wherein many new window systems have to be totally replaced when damaged or deteriorated.

Porches

A front porch typically makes a strong aesthetic statement. Architectural and decorative details, such as columns, brackets, and railings, are often concentrated on the porch. Wood porches are especially desirable to decorate or build on wooden features or areas of the decks. When determining whether to retain or move a porch, the available space should be considered. If there is an existing porch, it is possible to move it and replace it with a different type of porch. It is generally acceptable to shift the appearance.

Front Entrance

The front door serves as the building’s primary entry and should be retained. From what the changing the one of the door may decrease the functionality of the historic main entrance, it is necessary to retain the location, size, 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, it is a dollar-for-dollar reduction in the amount of taxes you owe.

Can I receive tax credits for buying my personal residence? In general, federal tax credits are not available for rehabilitation your personal residence. However, there is a separate tax incentive for homeowners. Contact your State Historic Tax Incentive. Office (SHPO) to determine the availability of these incentives.

When can I claim the tax credit? A credit may usually be claimed in the same year the building is rehabilitated. In some cases the tax credit is not taken in the year the rehabilitation is completed. You must consult your tax advisor to determine the availability of these incentives.

Why do I need this program? Recently, there are a number of government programs being built that encourage and the need for encouraging the rehabilitation of historic buildings. Congress created in 1976 federal tax incentives to promote historic preservation and community revitalization. The Historic Tax Incentives program has been expanded to include the rehabilitation of historic structures of every period, style, and type.

Do you own a frame house that is listed in the National Register of Historic Places? Does it need work? Is it too old to be useful? It can be. If you are considering one of these projects, here is a list of federal tax credits for homeowners. Contact your State Historic Preservation Office (SHPO) to determine the availability of these incentives.

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? Is it too old to be useful? It can be. If you are considering one of these projects, here is a list of federal tax credits for homeowners. Contact your State Historic Preservation Office (SHPO) to determine the availability of these incentives.

Refundable versus Nonrefundable Tax Credits

• Federal tax credits come in two types: refundable and nonrefundable. All ref older tax credits are refundable. Such a tax credit can be claimed in full by individuals planning a project (or in any year in which the credit is less than the tax liability) and the credit is then returned to the government. In other words, any unused portion of the tax credit is lost.

Rehabilitating Wood Frame Houses

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

Where housing rehabilitation is involved in more complex projects, such as the renovation of existing office or specialty spaces, gain those three new, white, primary interior spaces with up-to-date finishes and fixtures. sponsored. Photo: Kansas SHPO.

Inappropriate Treatment: As the other houses on this street follow this house in Kansas City, Missouri, they are generally not recommended. This house is not continuous with a similar frame house, which is a common feature for new wooden features, and is generally not recommended.
In order to determine if a project is eligible for Tax Credits, the cost of his rehabilitation, or a $10,000 credit. Approval, Mr. Jones will be eligible for a 20% credit on the $40,500 (150,000 - 70,000 - 41,000 + 1,500). Since he intends at a cost of $1,500. Therefore, Mr. Jones's adjusted basis is shown above.

Some expenses associated with a project may not qualify for the tax credits, such as the addition of storm windows of the back, new kitchen appliances, and landscaping. For those items, you will need to consult about qualified expenses follow "The IRS Connection" link.

Third: How does your project become "certified"? For quality to the tax credits you need to complete a 3-part application. In Part 1 of the application, you must complete the historic data Part 1 Application (Evaluation of Significance) and 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 of the district, which should be available from your local historic district 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 is contributing. For example, when historic districts are extended or revised they are usually associated with a particular time period, such as "1810-1895." In this, a 1950s addition 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 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 purchase price. The following formula will help you determine if your project will be substantial:

A - B = C

A = Purchase price of the property (building and land)
B = Building value at the time of purchase
C = Depreciation taken for an income producing property

D - 20% of the depreciation can be used for the project.

For example, Mr. Jones has owned a small Victorian rental house on a brick foundation. The house was originally designed as a single family dwelling with a central hallway. The entrance hall is on the second floor. There is a one-and-a-half story shed addition on the back.

The windows on the front and sides of the house are all restored to the original design. Sashes, spindles, and sills have been replaced, and the windows have been painted and enlarged. The floor plan retains the historic central hall on the first and second floors. The entrance hall is on the second floor. There is a one-and-a-half story shed addition on the back.

He has worked with the National Park Service to complete his rehabilitation project. The floor plan retains the historic central hall on the first and second floors. The entrance hall is on the second floor. There is a one-and-a-half story shed addition on the back.

The windows on the front and sides of the house are all restored to the original design. Sashes, spindles, and sills have been replaced, and the windows have been painted and enlarged. The floor plan retains the historic central hall on the first and second floors. The entrance hall is on the second floor. There is a one-and-a-half story shed addition on the back.

For additional space, it may be possible to enclose a secondary porch with glass. Be sure to retain the distinctive features of the porch like columns, posts, balusters, and railings. This can usually be accomplished by planning a glass and timber framework. Even the exterior design of the porch should be apparent as shown above.

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

Remember that the SHPO and National Park Service reviews are focused on the architectural and historic significance of your building, not your particular method of repair. In order to qualify for the tax credits, your project must meet the standards, not just the method of repair. Once you have determined the standards, you may proceed with a more detailed plan of repair.

For quality to the tax credits you need to complete a 3-part application. In Part 1 of the application, you must complete the historic data Part 1 Application (Evaluation of Significance) and 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 of the district, which should be available from your local historic district office (SHPO). Over one million buildings are already listed in the National Register and there are no additional structures on your property, then you may omit Part 1.

The Application

The Historic Preservation Certification Application (NPS Form 10-184) consists of 3 parts: Part 1, Part 2, and Part 3.

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 of the district, which should be available from your local historic district office (SHPO). Over one million buildings are already listed in the National Register and there are no additional structures on your property, then you may omit Part 1.

The floor plan retains the historic central hall on the first and second floors. The entrance hall is on the second floor. There is a one-and-a-half story shed addition on the back. It is usually helpful to include a sample sketch or site plan to convey the relationship of your house to other buildings on the site such as a detached garage, driveway, sidewalk, or garages.

Photos 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 relationship to the surrounding landscape, and close-ups of each primary exterior feature as windows, doors, and porches. On the interior, focus the details of the building's design such as moldings, and features such as stairs, decorative trim, doors, and fireplace mantels. Document deteriorated conditions such as rotting floors 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 a floor plan (site plan for smaller properties) with an arrow pointing in the direction it was taken. Please indicate if the image is pre-or post-rehabilitation.

Elevation changes should be able to be completed with minimal inconvenience or additional expense if some aspect of the work is determined not to meet the National Standards. 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 relationship to the surrounding landscape, and close-ups of each primary exterior feature as windows, doors, and porches. On the interior, focus the details of the building's design such as moldings, and features such as stairs, decorative trim, doors, and fireplace mantels. Document deteriorated conditions such as rotting floors 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 a floor plan (site plan for smaller properties) with an arrow pointing in the direction it was taken. Please indicate if the image is pre-or post-rehabilitation.

Photo Documentation

Good quality photos (8 x 10 in) are needed. If using slides, make sure they are in a 35mm format. Two copies of the photos should be submitted along with your application. Each site plan should be accompanied by photographs that depict the existing conditions as well as historic conditions of the property prior to beginning work (ca. 1815 or just prior to rehabilitation) as well as historic conditions of the property after rehabilitation. The following is a suggested list of visual documentation:

- View of main staircase in entry
- View of second floor
- View of roof
- View of living room
- View of kitchen
- View of basement
- View of other site features such as a detached garage, driveway, sidewalk, or garages.

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

Remember that the SHPO and National Park Service reviews are focused on the architectural and historic significance of your building, not your particular method of repair. In order to qualify for the tax credits, your project must meet the standards, not just the method of repair. Once you have determined the standards, you may proceed with a more detailed plan of repair.

For quality to the tax credits you need to complete a 3-part application. In Part 1 of the application, you must complete the historic data Part 1 Application (Evaluation of Significance) and 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 of the district, which should be available from your local historic district office (SHPO). Over one million buildings are already listed in the National Register and there are no additional structures on your property, then you may omit Part 1.

The floor plan retains the historic central hall on the first and second floors. The entrance hall is on the second floor. There is a one-and-a-half story shed addition on the back. It is usually helpful to include a sample sketch or site plan to convey the relationship of your house to other buildings on the site such as a detached garage, driveway, sidewalk, or garages.

Photos 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 relationship to the surrounding landscape, and close-ups of each primary exterior feature as windows, doors, and porches. On the interior, focus the details of the building's design such as moldings, and features such as stairs, decorative trim, doors, and fireplace mantels. Document deteriorated conditions such as rotting floors 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 a floor plan (site plan for smaller properties) with an arrow pointing in the direction it was taken. Please indicate if the image is pre-or post-rehabilitation.

Elevation changes should be able to be completed with minimal inconvenience or additional expense if some aspect of the work is determined not to meet the National Standards. 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 relationship to the surrounding landscape, and close-ups of each primary exterior feature as windows, doors, and porches. On the interior, focus the details of the building's design such as moldings, and features such as stairs, decorative trim, doors, and fireplace mantels. Document deteriorated conditions such as rotting floors 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 a floor plan (site plan for smaller properties) with an arrow pointing in the direction it was taken. Please indicate if the image is pre-or post-rehabilitation.
Three Steps
to Determine if a Project is Eligible for Tax Credits

1. **PART 1**
   - **HISTORIC PRESERVATION CERTIFICATION APPLICATION**
   - The Historic Preservation Certification Application (NPS Form 10-168) consists of 3 parts: a form can be downloaded from the web (www.nps.gov/history/hps/tps/taxcess.pdf), 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 Statement of the district, which should be available from your local historic district office. You will need to agree to the architectural feature(s) of the house that are designated, they are usually associated with a particular time period, such as “mid-1800s” to “1930s.” In this case, a 1930s style house would not contribute and would not receive a 20% rehabilitation tax credit.

   - **Questions:**
     - Has building been moved?
     - How does your project become “certified”?
     - Is your project located in a National Register district, or in an area designated for participating?
     - Are the historic design features of the house or property associated with a particular time period?

2. **PART 2**
   - **CERTIFICATION APPLICATION – NPS Office Use Only**
   - **Describe work and impact on existing feature:**

3. **Photo Documentation**
   - **Good quality photos (4 x 6 or larger) are needed. If using third-party photos, please include a copy with the application.**
   - You can send them in by mail, via email, or even upload them directly to the National Register Historic District Nomination website.

   - **For additional space, it may be advisable to include a secondary photo with text. Be sure to retain the architectural features of the photo, such as columns, porch, railings, and trees. This can usually be accomplished with glass and plastic frames. Even after the exterior, the historic design of the porch should still be apparent and as shown above.**

   - Some expenses associated with a project may not qualify for the tax credit, such as the addition of new rows of brick or brick, new kitchen appliances, and landscaping. For more information about qualified expenses follow the “IRS Connect” link online.

   - **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. In **PART 2**, describe the condition of the building and the planned rehabilitation work. The proposed work can be evaluated based on the Secretary of Interior’s Standards for Rehabilitation—a set of 10 rules that describe the extent to which the character of the building and 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 condition of rehabilitation.**

   - The application needs to be completed in sequential order. Send 2 copies of each part to your SHPO. One copy will be forwarded to the SHPO along with a recommendation by your local National Park Service, which will issue the final decision for rehabilitation. For a more complete discussion of the Standards, refer to the historical preservation guidebook and the application process and requirements.**

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

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

   - **Remember that the SHPO and National Park Service requirements are listed in the historical preservation guidebook, you will be seeing your building for the first time through the material you provide. Your application should include a narrative of the physical appearance of your building prior to beginning work; (b) the building’s condition both before and at the completion; and (c) your proposed rehabilitation work.**

   - **Photo Documentation:**

   - **Quality photos (4 x 6 or larger) are needed. If using third-party photos, please include a copy with the application.**

   - **You can send them in by mail, via email, or even upload them directly to the National Register Historic District Nomination website.**
Part 2 of the application is to describe the condition of the building/property to rehabilitation and the proposed work.

Three Steps

To Determine if a Project is Eligible for Tax Credits

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

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

3. 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 qualifies. For example, when historic districts were established, some areas were usually associated with a particular time period, such as “1910-1935.” In this case, a 1930s modern design 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 structures 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 annualized basis. The following formula will help you determine if your project will be substantial:

A - B - C = D

A = Purchase price of the building and land
B = Current mortgage balance at the time of purchase
C = Depreciation taken for an income producing property
dD = Cost of improvement and rehabilitation

For additional space, it may be possible to enclose a secondary porch with glass. Be sure to retain the structural features of the porch like the columns or posts, balusters, and railing. This can usually be accomplished by placing glass instead of the timber frame. Even when the exterior design of the porch is maintained, the floor plan should be apparent and designed above.

Some expenses associated with a project may not qualify for the tax credit, such as the addition of new major features of the building. Work involved in the exterior of the building must be an integral part.

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 the National Park Service 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 Interior’s Standards for Rehabilitation—a set of 10 rules for conducting work of historic buildings. If your 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 substantially the same condition except for those changes will be evaluated based upon the Secretary of Interior’s Standards for Rehabilitation. For example, changes that are made with minimal inconvenience or additional expense if some aspect of the work is determined not to meet the Standards for Rehabilitation.

You are encouraged to submit Parts 1 and 2 during the early planning of the project. This provides the opportunity to work through the process and make any necessary changes in the design or scope of the project to reduce the potential for ineligibility. If the property is located in a National Register district, no additional structures on your property, then you may omit Part 1.

One photocopy of this form may be provided to the executive or office-specific requirements and should be used whenever possible. The porch roof structure will be repaired with new shingles and a stone stoop remains. The exterior of the building will be repainted and refinishing the exterior will be done with a sidewalk, or similar.

The photographs included in this application may be helpful in describing your project. For example, product literature or a simple sketch may be provided and, where changes are proposed, floor plans showing the new features should be included.

Supplemental material may also be helpful in describing your project. For example, product literature or a sample sketch may be descriptive of the new floor that will replace an existing, non-historic one.

Remind that the SHPO and National Park Service requirements vary from state to state, and your local historic preservation district may have specific requirements for the rehabilitation of your building prior to beginning work, such as the building’s condition, both the interior and the exterior of the building, and your proposed rehabilitation work.

Photo Documentation

Good quality photos (3 or 4 in total) are needed. If using slides or negatives, include photographer's name, number and order of photos. The reproduction number (e.g., slide #1) should be located on back of each slide or negative (or on slides, if you choose). If you are providing prints, images or digital copies, please describe any digital enhancements, including color correction, image size, and resolution. Photos should include a building’s condition on both the interior and the exterior of the building, and your proposed rehabilitation work.

Photo Quality

British Standards 5849. The light table is important as it should be able to provide a clear view of the pictures and avoid reflections. Ensure that the light table is at the same height as the pictures and the objects are in focus. Provide a clear and unobstructed view of the objects in the picture. Your caption on the back of the photo should include the following information: the location of the building, the date the picture was taken, and your name. If you are using slides or negatives, include photographer's name, number and order of photos. If you are providing prints, images or digital copies, please describe any digital enhancements, including color correction, image size, and resolution.
Rehabilitating Wood Frame Houses

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

Inappropriate Treatment

- A front porch typically makes a strong stylistic statement. Because the front porch is usually such a dominant feature of 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, upgrades, and changes for continued use.
- Porches
  - A front porch typically makes a strong stylistic statement.
  - Windows
    - Old windows are traditionally well made and can be repaired to extend their useful life.
    - 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 changes for continued use.

Respecting Important Interior Spaces

Most houses are residential properties. Whether 18th-century residences or modern suburban houses, it is important to preserve significant historic interior details.

- The scale and proportions of the interior spaces are often part of the character and identity of a house.
- Architectural details of the historic primary doorway are often concentrated on the porch. Wood muntins sandwiched within insulating glass are generally not recommended.

Inappropriate Treatment

- Where windows are deteriorated beyond repair, a replacement window is generally acceptable. When creating multiple units within a historic single-family house, the historic staircase and the entrance hall retain their historic appearance.

Frequently Asked Questions

1. 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, a tax credit is a dollar-for-dollar reduction in income tax liability. For information on the amount of the tax credit you might be entitled to, ask your tax advisor to make sure that this federal tax credit is beneficial to you.
- When can I claim the tax credit?
  - A credit may usually be claimed in the same year the building is rehabilitated. It usually takes place within 60 days of the tax return being filed.

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 vital repair?
  • 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% tax credit for rehabilitation expenses in certain limited circumstances.

- The credit is only applicable for rehabilitation expenses that meet the Secretary’s standards. It is not applicable for any additional costs associated with the tax credit, however, you are strongly encouraged to submit rehabilitation plans (Part 3 of the application) prior to construction to ensure that any problematic treatments are identified early.
- There are any application fees?
  - The amount of taxes you owe.

How can I learn more about these tax credits?

- To learn more about these tax credits, you can visit the National Park Service’s website at www.nps.gov/history/hps/tps/tax/federal-tax-credits.htm.
- When can I claim the tax credit?
  - It depends on the cost of your project. For information on the amount of the tax credit you might be entitled to, ask your tax advisor to make sure that this federal tax credit is beneficial to you.

Frequently Asked Questions

1. 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.

2. Can I receive tax credits for fixing up my personal home?
   - Yes. A tax credit can be used for rehabilitation of your personal home. However, some states offer a similar state tax deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

3. If I have already begun my project, is it too late to qualify for the tax credit?
   - No. As long as your building is listed in the National Register, either as determined by

4. Will it be used for rental housing or a business?
   - Yes. A tax credit can be used for rehabilitation of your personal home. However, some states offer a similar state tax deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

5. Does my State Historic Preservation Office (SHPO) administer the Federal Historic Preservation Tax Incentives program?
   - Yes. If youanswered NO to one of the questions, then you should be aware of a program that offers significant federal tax incentives for rehabilitating historic buildings.

6. Will it be used for rental housing or a business?
   - Yes. A tax credit can be used for rehabilitation of your personal home. However, some states offer a similar state tax deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

7. When can I claim the tax credit?
   - It depends on the cost of your project. For information on the amount of the tax credit you might be entitled to, ask your tax advisor to make sure that this federal tax credit is beneficial to you.

8. Can I receive tax credits for fixing up my personal home?
   - Yes. A tax credit can be used for rehabilitation of your personal home. However, some states offer a similar state tax deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

9. If I have already begun my project, is it too late to qualify for the tax credit?
   - No. As long as your building is listed in the National Register, either as determined by

10. Will it be used for rental housing or a business?
    - Yes. A tax credit can be used for rehabilitation of your personal home. However, some states offer a similar state tax deduction, which reduces taxable income, a credit is a dollar-for-dollar reduction in the amount of taxes you owe.

11. Does my State Historic Preservation Office (SHPO) administer the Federal Historic Preservation Tax Incentives program?
    - Yes. During the 1970s, Congress created the Federal Historic Preservation Tax Incentives program to promote historic preservation and community revitalization. These funds are administered by the National Park Service, which is the federal agency responsible for the preservation of historic structures of every period, size, style, and type.
Respecting Important Interior Spaces

Most houses are residential properties. Whether you are a tenant or residential owner, it is important to preserve significant interior features and finishes, such as decorative cornices, moldings, and the like, to maintain the historic character of the interior. While there are some basic rules of thumb to follow when making exterior repairs, it is generally accepted that major renovation work is not permitted or necessary.

Most houses are used for residential purposes. Whether you are a tenant or a residential owner, it is important to preserve significant interior features and finishes, such as decorative cornices, moldings, and the like, to maintain the historic character of the interior. While there are some basic rules of thumb to follow when making exterior repairs, it is generally accepted that major renovation work is not permitted or necessary.

Siding

The exterior cladding of historic wood frame buildings is most often horizontal weatherboard (or clapboard), though board-and-batten styles are also common. Old siding should be retained and repaired whenever possible. If damaged sections are replaced or repaired, it is important to follow the original health, width, depth, and overall dimensions. Where deterioration is extensive, replacement materials should be of a similar wood that has been cut and detailed to match the historic details. Where older residential neighborhoods have become more congested, additional space may be needed to accommodate the increased demand for homes and businesses. In these instances, the building forms have changed or new buildings have been added. Where older residential neighborhoods have become more congested, additional space may be needed to accommodate the increased demand for homes and businesses. In these instances, the building forms have changed or new buildings have been added. Where older residential neighborhoods have become more congested, additional space may be needed to accommodate the increased demand for homes and businesses. In these instances, the building forms have changed or new buildings have been added.

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