

APPENDIX A

Qualified Rehabilitation Expenses include but are not limited to:

- Ceilings
- Chimneys
- Components of central air conditioning and heating systems
- Electrical wiring and lighting fixtures
- Elevators, sprinkler systems, fire escapes
- Finishes (interior and exterior)
- Disaster repair funded by the Federal Emergency Management Agency (FEMA) or insurance
- Floors
- Geothermal heating systems
- Gutters
- Kitchen and bathroom cabinets
- Labor costs (professional)
- Masonry Repairs
- Material costs
- Partitions
- Permanent coverings, such as paneling or tiles
- Plumbing and plumbing fixtures
- Reconstruction of a missing historic feature including a porch if there is physical evidence or photographic documentation
- Roofs (house only, not for detached garages or outbuildings)
- Soft costs: architect, engineer, building/preservation consultant, expediter, materials testing, and permit fees
- Solar panels not visible from the public right-of-way
- Stairs
- Wall to wall or permanently installed carpeting that is glued down
- Walls
- Windows and doors
- Other components generally related to the operation of the building

Note: if the homeowner is providing labor, only material costs may be claimed for the work.

Expenses that do not qualify include but are not limited to:

- Alarm systems
- Appliances (window air conditioning units, refrigerators, washer/ dryer, etc.)
- Carpets that are not glued to the substrate
- Demolition costs for the removal of a secondary building on the property site
- New construction costs or enlargement costs (increase in total volume). An exception is the reconstruction of a missing historic feature.
- Fencing
- Feasibility studies
- Financing fees
- Furniture
- Insurance costs
- Labor done by homeowner (sweat equity)
- Landscaping
- Maintenance and cleaning
- Outbuilding rehabilitation (this includes garages, carriage houses, sheds & barns)
- Outdoor lighting remote from building
- Parking lots
- Paving
- Planters
- Porches and porticos (non-historic)
- Retaining walls (landscape)
- Rubbish removal
- Scaffolding rental unless a contractor includes it with the bill
- Sidewalks
- Signage
- Storm sewer construction costs
- Tools
- Walkways & Patios
- Window treatments
- Work related to income producing portions of the building
- Work generally performed outside the building footprint

Please note that any work that does not conform to the Secretary of the Interior Standards for Rehabilitation is not an eligible expense and will jeopardize approval of the entire project for the tax credit. The Standards can be found at: <https://www.nps.gov/tps/standards/rehabilitation.htm>

Revised 9/2021