

APPENDIX A

Qualified Expenses (*provided the work is approved by OPRHP*)

Eligible expenses include but are not limited to:

- Ceilings
- Chimneys
- Components of central air conditioning or heating systems
- Electrical wiring and lighting fixtures
- Elevators, sprinkler systems, fire escapes
- Finishes (interior and exterior)
- Flood repair funded by the Federal Emergency Management Agency (FEMA) or insurance if it is an eligible and preapproved expense for the tax credit.
- Floors
- Geothermal heating systems
- Kitchen and bathroom cabinets
- Labor done by hired professional
- Masonry Repairs
- Material costs, not labor, purchased by homeowner
- 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
- Soft costs: architect and engineering fees, materials testing fees that are [part of the architect's fee or engineer's fee incurred when determining the work requirements for a certified rehabilitation of a historic home](#), and permit fees
- Stairs
- Walls
- Windows and doors
- Other components related to the operation or maintenance of the building

Expenses not eligible include but are not limited to:

- Alarm systems
- Appliances (window air conditioning units, refrigerators, etc.)
- Demolition costs (removal of a building on 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
- Landscaping
- Maintenance
- Outbuilding rehabilitation (this includes garages)
- Outdoor lighting remote from building
- Parking lot
- Paving
- Planning costs (consultants)
- Planters
- Porches and porticos (not part of original building)
- Retaining walls
- Rubbish removal
- Scaffolding rental
- Sidewalks
- Signage
- Storm sewer construction costs
- Tools
- Window treatments
- Work related to income producing portions of the building. Work 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 the project's approval for the tax credit.