

# **HISTORIC HOMEOWNER TAX CREDIT INFORMATION AND APPLICATION**



RI Historical Preservation  
& Heritage Commission

Form revised March 30, 2010

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## HISTORIC HOMEOWNER TAX CREDIT

### INFORMATION

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#### WHAT IS THE HISTORIC HOMEOWNER TAX CREDIT?

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The Historic Homeowner Tax Credit helps homeowners to maintain their historic houses. It refunds part of the costs for approved exterior maintenance and rehabilitation work—even for a new coat of paint! If the R.I. Historical Preservation & Heritage Commission approves the work, you can apply the credit to your state personal income tax.

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#### WHAT IS THE CREDIT WORTH?

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The credit equals twenty percent (20%) of the cost of exterior maintenance and rehabilitation work. You can take a maximum credit of two thousand dollars (\$2,000) in a single tax year. Unused credits can be carried over to future years, provided that you continue to live in the house and preserve its historic features.

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#### WHO IS ELIGIBLE FOR THE CREDIT?

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1. You must own a historic residence.  
A historic residence is a building
  - which is listed on the National Register of Historic Places *OR*
  - which is located in a historic district listed on the National Register and which contributes to the historic character of the district *OR*
  - which is located in a local historic district

If you are not sure if your house is eligible, look it up at [www.ri.gov/preservation/search/](http://www.ri.gov/preservation/search/) or call the Rhode Island Historical Preservation & Heritage Commission at 222-4133.

2. You must occupy at least part of the historic residence. Single-family houses and houses with one or two rental units are eligible for a full tax credit. If the building has more than three units, only the owner-occupied units are eligible for the tax credit.



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#### WHAT WORK WILL QUALIFY?

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Within a 12-month period (not necessarily a calendar year), you must complete exterior rehabilitation/repair work totaling at least \$2,000. Most kinds of exterior work will qualify, provided that the work meets the Secretary of the Interior's Standards for Rehabilitating Historic Buildings (see page 3).

Eligible work includes painting; roof and gutter repairs and replacements; foundation and structural repairs; and work on exterior walls, porches, trim, windows, and doors. Architect's and engineer's fees for your restoration project are eligible.

*The following types of work are NOT ELIGIBLE: interior work, new construction, landscaping, outbuildings, and window replacements.*

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#### HOW AND WHEN DO I APPLY FOR THE TAX CREDIT?

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You can apply at any time during the year, using the attached form.

The Rhode Island Historical Preservation & Heritage Commission will determine if the house is eligible and review the work. If the application is approved, the Commission will issue a tax credit certificate stating how much credit you are entitled to. You can claim the credit on your State Personal Income Tax return for the year in which the project was completed.

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#### HOW WILL THE WORK BE REVIEWED?

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In processing applications for the Historic Homeowner Tax Credit, the Commission examines *all* exterior work to ensure that all work meets the Secretary of the Interior's Standards (see page 3). *All* exterior work—even if it is not included in the costs used for the tax credit application—must be described on the application. If any work fails to meet the Standards, the credit will be denied.

## HISTORIC HOMEOWNER TAX CREDIT

### INFORMATION

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#### TAKE PHOTOGRAPHS FIRST! SAVE YOUR RECEIPTS!

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Provide color photographs on glossy paper of the building *before* any work is performed. Include a full view of each side of the building, a general view of the work area, and close-up details of areas where work will be performed. Following the completion of the work, take another set of photographs of the same areas to show the finished work. Please label all photographs with the date of the photo, the property address, and the subject of the photo. Remember that replacement windows and outbuildings are **NOT** eligible for tax credits.

Save all receipts and cancelled checks for your work. Make sure all receipts are marked PAID. The receipts must show that the payment was received by the Contractor. Applications cannot be processed without copies of the paid receipts and proper photographs.

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#### SPECIAL RULE FOR DEVELOPERS

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If you rehabilitate a historic residence, you can make the tax credit available to a new buyer if he or she is the “first user” of the improved property. If your application is approved, you will receive a “First User Certificate” to give to the person who buys the residence. If the property is owned by a company, please name the company and contact person on the application. On Part 4 (page 8) of the application, check the “No” box to indicate that you are developing the property for resale.

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#### SPECIAL RULE FOR CONDO OWNERS

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If you own a condominium unit in a historic building, you may be eligible for the tax credit. You can apply for a tax credit equal to costs spent on the individual condominium and/or to a pro-rata share of costs for the entire building. Owners of other condominiums in the same building must fill out individual tax credit applications.



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#### HELP IS AVAILABLE

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If you have questions about the work, you can speak with a RIHPHC staff member.

#### Contact:

Mercedes Monteiro  
R.I. Historical Preservation & Heritage Commission  
The Old State House  
150 Benefit Street  
Providence, RI 02903

Phone: 401-222-4133  
FAX: 401-222-2968  
E-mail: [mmonteiro@preservation.ri.gov](mailto:mmonteiro@preservation.ri.gov)  
Website: [www.preservation.ri.gov](http://www.preservation.ri.gov)

Office hours: 8:30 AM - 4:30 PM

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#### FOR YOUR INFORMATION

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The law governing the Historic Homeowner Tax Credit is contained in the Rhode Island General Laws, Chapter 44-33.1.

You can obtain a copy of the regulations governing the Historic Homeowner Tax Credit by contacting the R.I. Historical Preservation & Heritage Commission or by downloading it from our website.

# HISTORIC HOMEOWNER TAX CREDIT

## GUIDELINES



### THE SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATING HISTORIC BUILDINGS

#### 1. Recognize appropriate use

A property shall be used for its historic purpose or shall be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.

#### 2. Retain historic character

The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.

#### 3. Avoid conjecture

Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding a conjectural feature or architectural elements from other historic buildings, shall not be undertaken.

#### 4. Maintain significant alterations

Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.

#### 5. Preserve character defining features and workmanship

Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.

#### 6. Repair before you replace materials

Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature will match the old in design, color, texture, and, other visual qualities, and, where possible, materials. Replacement of missing features will be substantiated by documentary, physical, or pictorial evidence.

#### 7. Avoid damaging treatments

Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

#### 8. Consider archaeological resources

Significant archeological resources affected by a project shall be protected. If such resources must be disturbed, mitigation measures shall be undertaken.

#### 9. Make additions and alterations compatible

New additions, exterior alterations, or related new construction shall not destroy historic materials which characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

#### 10. Make alterations reversible

New additions and adjacent or related new construction shall be undertaken in a such a manner that if removed in the future, the essential form and integrity of the historic property and its environment shall be unimpaired.

# HISTORIC HOMEOWNER TAX CREDIT

## APPLICATION



### DIRECTIONS

This application has four parts. Please provide all requested information and attachments, and sign the assurances in Part 4. If any required information is missing, the application cannot be processed.

### PART I: APPLICANT INFORMATION

Who owns the property?

\_\_\_\_\_  
name of owner

\_\_\_\_\_  
Social Security number

\_\_\_\_\_  
daytime telephone number

\_\_\_\_\_  
name of second owner (if applicable)

\_\_\_\_\_  
Social Security number

\_\_\_\_\_  
daytime telephone number

What is the address of the property?

\_\_\_\_\_  
number and street

\_\_\_\_\_  
city/town and zip code

How is your property used? Check one box only:

A single-family home

A home with 1 or 2 rental units

A home with 3 or more rental units or a condominium

If so, what percentage of the property do you occupy? \_\_\_\_\_ %

Are you? Check one box only:

The sole owner of the property or a husband and wife who file a joint tax return

**Continue on page 5 (over).**

Two or more people who own the property and file separate tax returns

**Complete information on page 9; then continue on page 5.**

For office use only: application # \_\_\_\_\_

# HISTORIC HOMEOWNER TAX CREDIT

## APPLICATION



### PART 2: PROJECT INFORMATION

#### A: REHABILITATION AND MAINTENANCE WORK

What work have you completed in the last 12 months?

Answer by checking boxes below.

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> roof repairs          | <input type="checkbox"/> trim and ornament repairs | <input type="checkbox"/> porch repairs      |
| <input type="checkbox"/> foundation repairs    | <input type="checkbox"/> exterior paint/finishes   | <input type="checkbox"/> structural repairs |
| <input type="checkbox"/> exterior wall repairs | <input type="checkbox"/> door and window repairs   |   |

For each box that you checked, briefly describe the work done and give the actual cost. Do not include the value of any unpaid labor or unpaid materials. You must provide a paid receipt or cancelled check for each item listed. If you need more space, attach additional pages.

WORK	DESCRIPTION	ACTUAL COST
1.		\$ _____
2.		\$ _____
3.		\$ _____
4.		\$ _____
SUBTOTAL		\$ _____
If you have attached an extra page to list additional work done, enter the total from that page:		+ \$ _____
PROFESSIONAL DESIGN FEES		+ \$ _____
TOTAL COST OF PROJECT (Costs must total \$2,000 or more to qualify for a tax credit).		= \$ _____

# HISTORIC HOMEOWNER TAX CREDIT

## APPLICATION



number and street

city/town and zip code

### B: ADDITIONAL WORK

Did your project include landscaping, outbuildings, window replacements, new construction, or other work?

Generally, these types of work are not eligible for the Historic Homeowner Tax Credit. However, all work completed in the last 12 months must be described in this application. If you have done any of the types of work listed below in the last 12 months, describe it here.

#### Landscaping and outbuildings

- No work done  Work done as follows:

#### Window replacements

- No work done  Work done as follows:

#### New construction and other work

- No work done  Work done as follows:

Do you plan to do any additional work in the next 12 months?

- No additional work planned  Additional work planned as follows:

Did you use a restoration architect, contractor, engineer, and/or other consultants?

List by name, name of company, address, and telephone number.

# HISTORIC HOMEOWNER TAX CREDIT

## APPLICATION



### PART 3: REQUIRED ATTACHMENTS

Attach items listed below, as required. Check each applicable box to show that the information has been included. *If any required information is missing, the application cannot be processed.*

**Check for processing fee**

The fee is \$100 for projects less than \$25,000 and \$200 for projects \$25,000 and over.

Make check payable to R.I. Historical Preservation & Heritage Commission.

NOTE: If your application is not approved, your check will be returned.

**Proof of ownership**

- copy of the property deed

**Proof of reported costs**

- copies of cancelled checks, and/or
- copies of itemized receipts for payments (marked paid)
- copies of signed contracts, bills, and any other documentation of costs (if cancelled checks are made out to an individual rather than a company)

**Color photographs on glossy paper of building taken before work started**

Please label each with date of photograph, subject of photograph, and property address:

- full views of each side of the building
- general view of the work areas
- close-up details of areas where work will be performed

**Color photographs on glossy paper of building taken after work was completed**

Please label each with date of photograph, subject of photograph, and property address:

- full views of each side of the building
- general view of the work areas
- close-up details of areas where work was performed

**Is the building subject to review by a local historic district commission?**

**No**

**Yes** If yes, attach a copy of the Certificate of Appropriateness issued by the local Historic District Commission for this project. (A Certificate of Appropriateness is not required if the only work is repainting the house.)

# HISTORIC HOMEOWNER TAX CREDIT

## APPLICATION



number and street

city/town and zip code

### PART 4: ASSURANCES

Is the property your residence? Check one box only. Then read the statements below the box that you checked and sign the application.

Yes

1. I am /we are the owner of the property described in this application. The property is my/our residence.

2. The maintenance and rehabilitation work described in this application includes all work performed during the last 12 months.

3. The work described in this application complied with the requirements of the local building official and local ordinances.

4. Under penalty of perjury, I/we declare that I/we have examined this form, including any accompanying documents and information, and to the best of my/our knowledge, the information and statements are correct and complete. I/we understand that providing false or misleading information is a violation of law and may subject me/us to legal penalties.

No

1. I am /we are the owner of the property described in this application. I am developing the property for resale.

2. The maintenance and rehabilitation work described in this application includes all work performed during the last 12 months.

3. The work described in this application complied with the requirements of the local building official and local ordinances.

4. Under penalty of perjury, I/we declare that I/we have examined this form, including any accompanying documents and information, and to the best of my/our knowledge, the information and statements are correct and complete. I/we understand that providing false or misleading information is a violation of law and may subject me/us to legal penalties.

signature of applicant

date

signature of second applicant (if applicable)

date

mailing address—if different from property address

### MAIL COMPLETED APPLICATION TO:

Historic Homeowner Tax Credit  
RI Historical Preservation & Heritage Commission  
The Old State House  
150 Benefit Street  
Providence, RI 02903-1209

*Please allow four weeks for processing. If your application is approved, two copies of the Tax Credit Certificate (RI form 715-B) will be mailed to you. Submit one signed copy with your state personal income tax return and keep the other copy for your records.*

# HISTORIC HOMEOWNER TAX CREDIT

## APPENDIX TWO OR MORE OWNERS FILING SEPARATE TAX RETURNS



### FOR TWO OR MORE OWNERS ONLY

If the property is owned by two or more owners filing separate tax returns, please note the following requirements:

1. *Only* those owners who occupy the property are allowed to take the tax credit.
2. *Only* those owners who actually incurred costs are allowed to take the tax credit.
3. If two or more owner-residents incurred costs, the tax credit will be divided proportionally among such owners based on each person's share of the actual costs.

Please list the name, social security number, mailing address, and daytime telephone number for each owner of the residence. Indicate what percentage of the credit should be assigned to each owner:

_____	%	_____
name of owner	% of credit	Social Security Number
_____		_____
number and street		city/town and zip code
_____	%	_____
name of second owner	% of credit	Social Security Number
_____		_____
number and street		city/town and zip code
_____	%	_____
name of third owner	% of credit	Social Security Number
_____		_____
number and street		city/town and zip code