

Historic Homeowner Tax Credit

Owners of Rhode Island historic residences may claim a credit against the RI personal income tax up to 20% of certified costs for exterior restoration work in the year in which the work is completed. Most exterior repairs to the building will qualify for the tax credit as long as the work meets the Secretary of the Interior's Standards for Rehabilitating Historic Properties. Eligible projects include work on the roof, foundation, structure, exterior walls, porches, trim, windows, doors, and painting. The maximum credit per year is \$2000, and unused credits can be rolled over to future years, so long as the owner continues to live in the house and maintain its historic features.

Any applicant who owns and lives in the historic house can qualify. Buildings that are listed on the National Register of Historic Places, located within a National Register Historic District, or located in a local historic district are eligible. Single-family, two-family, and three-family residences are eligible. If the property has more than three units, restrictions apply. Rental apartments, stores, offices, and other income-producing properties are not eligible for the State Historic Homeowner Tax Credit unless one unit is owner-occupied, but may be eligible for Federal Income Tax Credits and/or State Commercial Tax Credits.

- [RI Historical Preservation & Heritage Commission](#)