



TAX BENEFITS OF NATIONAL REGISTER OF HISTORIC PLACES DESIGNATION

National Register-listed properties enjoy certain economic benefits, among them:

Federal and State Rehabilitation Tax Credits, including

- A 20 percent federal Investment Tax Credit is available for the substantial rehabilitation of income-producing, certified historic buildings, which are buildings listed in the National Register individually or as contributing resources in National Register historic districts. To obtain this credit, both the building and the rehabilitation must be certified.
- A 5 percent state Rehabilitation Tax Credit, in addition to the federal tax credit, is available for the substantial rehabilitation of income-producing, certified historic buildings that are listed in the National Register individually or as contributing resources in National Register districts and that are located in units of government with populations of less than 5000 people.
- A 25 percent state Rehabilitation Tax Credit is available for the rehabilitation of properties that are listed in the National Register individually or as parts of historic districts in units of government with populations of less than 5000 people and that do not qualify for the federal tax credits because of end-use or limited nature of the rehabilitation investment.

Federal gift tax, income and estate tax deductions authorized by the Federal Revenue Code are available for contribution of property "exclusively for conservation purposes," which includes "the preservation of a historically important land area or certified historic structure."

Additional information about the tax credit programs is also available at the State Historic Preservation Office [Historic Preservation Incentives Programs](#) website.