

Historic Preservation Fund Grant Program

The DHPA is currently accepting applications for the Historic Preservation Fund until 5:00 p.m. June 5, 2026.

The Historic Preservation Fund (HPF) is federal money that the National Park Service distributes to the states each year. In Indiana, the HPF program is administered by the DNR Division of Historic Preservation & Archaeology (DHPA). This program fosters historic preservation and archaeology activity by assisting projects that will aid the State in meeting its goals for cultural resource management.

Applicants must be non-profit organizations, educational institutions, or local government agencies. Properties to be assisted by grant funding must be listed in the National Register of Historic Places and must be owned by an eligible organization.

Federal Historic Tax Credit

As of **August 15, 2023** all federal historic tax credit applications must be submitted electronically, both new applications submitted to State Historic Preservation Offices (SHPOs) and materials submitted to the National Park Service in response to requests for additional information. Review the [Electronic Submission Process](#).

The Federal Historic Tax Credit is administered by the National Park Service and the Internal Revenue Service in partnership with the State Historic Preservation Office which, in Indiana, is the Division of Historic Preservation & Archaeology (DHPA). The Federal Historic Tax Credit offers a 20% income tax credit on qualified expenses for the rehabilitation of historic, income-producing buildings.

Any questions regarding this program can be directed to DHPAtaxcredits@dnr.IN.gov.

Federal Historic Preservation Tax Credit Report for Indiana 2026

Before submitting an application, consult your accountant or tax advisor to make sure that this federal tax credit is beneficial to you. Certain income and other restrictions may have a bearing on whether an owner is able to use the credit. The Internal Revenue Service (IRS) administers the Department of the Treasury's involvement with the Federal Historic Preservation Tax Incentives Program.

Information on claiming the tax credit along with copies of the IRS regulations for the program can be found on the IRS Information page of the National Park Service website.

State Residential Tax Credit

An adjusted gross income tax credit is available for the rehabilitation of a historic residential property. A taxpayer qualifies for the credit if all of the following conditions are met:

1. The historic property is located in Indiana, is at least 50 years old, and is owned by the taxpayer.
2. The historic property is individually listed in the Indiana Register of Historic Sites and Structures or is a contributing resource within a listed district.
3. The proposed preservation or rehabilitation work complies with the [Secretary of the Interior's Standards for the Rehabilitation of Historic Properties](#).
4. The work is completed in not more than two years, or five years if the initial application indicates that the work is planned for completion in phases.
5. The historic property is principally used and occupied by the taxpayer as the taxpayer's primary residence. The credit only applies to the building that is occupied by the taxpayer as their residence, therefore work on outbuildings is not eligible.

The qualified rehabilitation expenditures (QREs) must exceed \$10,000. The tax credit is equal to the lesser of \$10,000 or 20% of the QREs that the taxpayer makes for the rehabilitation of the historic property.

The following costs are not eligible as QREs:

- Acquiring a property or an interest in a property;
- Paying taxes due on a property;
- Enlarging an existing structure;
- Paying realtor's fees associated with a structure or property;
- Paying paving and landscaping costs;
- Paying sale and marketing costs.

The request for certification of completed work must be submitted during the taxable year in which the work was completed. The program has an annual cap of \$250,000, and once that amount has been allocated, no further applications will be approved until the start of the next

fiscal year. A note will be added at the top of this page once that cap has been reached each year.

Application Process

[Residential Historic Rehabilitation Credit Application](#) – Please make sure to read through the entire form and instructions prior to completing an application. Additional pages can be used as needed to explain the scope of work, but a summary of the proposed work must be included in Box 4 of the form.

In addition to the completed form, applications must include current, color photographs of all areas where work is proposed along with at least one photograph of the home showing the view from the street. All photographs should be placed into a single PDF or Word document and clearly labeled for electronic submission. If individual photographs are submitted, they must be JPEG or TIFF format, HEIC files are NOT accepted.

If any changes are proposed to the floor plan or exterior features (such as the locations of windows and doors), then drawings must be provided showing the existing and proposed configurations. These do not have to be professional architectural drawings but must provide an accurate depiction of the intended appearance at the completion of work.

Applicants are encouraged to submit the initial application prior to starting work to verify that the proposed work meets the requirements of the program and will be able to be certified upon completion of the project.

For questions regarding the tax credit program or to submit an application, please contact DHPAtaxcredits@dnr.IN.gov. Any questions, requests for additional information, and approvals will be sent to the e-mail address(es) listed on the form.
