

**QUALIFIED EXPENDITURES\*\***

Alarm/Security during rehab period	Fire Sprinkler Systems	Plaster
Architecture for the existing historic structure	Fireplaces (original)	Plumbing Fixtures (interior to the original footprint of the structure)
Asbestos/lead-based paint removal	Fuel for Heaters/Equipment	Powerline wrapping to safely perform exterior work on the shell of the historic structure
Baskets for the fireplace that are original and permanent (requires a historic photo)	Geothermal units that are interior to the original structure	Real Estate Taxes (incurred during the period of rehabilitation)
Builder's Risk Insurance	Gutters (excluding cleaning)	Rehabilitation to existing additions, including decks (must not increase in size)
Building Stabilization Costs (including digging down to the exterior wall of the basement for repairs and replacing the original dirt when completed)	Hand Tools for large projects (Projects above \$250k in total project costs excluding acquisition)	Rehabilitation to existing garages and outhouses that are contributing structure(s) to the historic district, still contributing to the historic district after the work is complete, and in which the applicant has applied to rehabilitate per the preliminary application and/or amendments to the scope of work
Cabinets	Hardware	Roofing (as long as no increase in size)
Carpeting (glued down)	Historic Awnings	Rough & Finish Carpentry (for the original footprint of the structure - must be permanent)
Closing costs related to obtaining construction financing	Historic Tax Credit Consulting Fees	Sheet Metal
Construction Period Interest (incurred during the period of rehabilitation) from the construction loan - must be under the applicant's name.	HVAC	Shutters
Contractor Overhead, including general requirements (up to 4% of total eligible project costs less related party fees, overhead, and profit)	Insulation	Siding
Contractor Profit (up to 6% of total eligible project costs less related party fees, overhead, and profit)	Interior Concrete	Skylights that are flat on the roof (need photo for review)
Counter & Vanity Tops	Interior Demolition	Solar Panels that are attached to the roof of the structure but do not extend beyond the roofline
CPA Report for the EXP-Form and Con-Form	Interior Electrical	Street Blocking for large projects

Decks/porches that are rebuilt, provided that the applicant provides historic evidence (in the form of a clear historic photo or ghost lines) that shows the deck/porch was present in its historic period (Must be the same size and dimensions as the original deck/porch).	Interior Plumbing	Structural Steel
Delivery Fees on Qualified Items	Labor directly related to QRE rehab	Stucco
Developer Fee (up to 12% of total eligible costs less IOI fees (including, but not limited to: construction management, architecture, and supervision), profit, overhead, and the developer fee itself) Must use the Developer Fee Agreement provided by DED.	Legal Fees (for the construction contract and construction financing only)	Sump Pumps
Door mail slots	Loan Origination Fee for construction loan	Toilet Paper Holders
Doors	Lumber	Toilet Partitions
Draw/Disbursing Fees for the title company and lender	Mailboxes that are recessed into the wall	Towel Bars
Dryer vent/hoods/ducts	Masonry	Travel Reimbursement for non-related parties (if included in their contract)
Drywall	Medicine Cabinets	Tuckpointing
Dumpster permits	NPS Fees	Walk-in refrigerators/freezers
Electrical Fixtures (interior to the original footprint of the structure)	Original Historic Signage (including painted signage and electrical historic signage like it was in its historic period - must provide a clear historic photograph)	Water heaters
Elevators	Original theater seating (must provide proof in the form of a historic photograph showing that the seats were there in the historic period)	Water softeners
Engineering	Ornamental Metals that are interior/within the original footprint	Waterproofing
Environmental	Painting	Window Tinting
Existing skylights that are original to the roof (same location, same dimensions, etc. - need before and after photos)	Perishable construction materials (glue, nails, etc.)	Windows
Exit or Emergency Signs that are hard-wired to the structure	Permanently Installed Shelving	Wood Flooring
Finish Carpentry	Phone service for the security/elevators/fire alarm system (during rehabilitation)	

\*\*NOTE: The above list may not include all Qualified Expenditures.

