

Barns and Historic Preservation Tax Incentives

Federal income tax credits are available to encourage investment in Michigan's historic resources. Historic property owners and long-term lessees who undertake qualified rehabilitation can apply for a credit against their federal income tax in the amount of 20% of qualified rehabilitation expenditures.

The purpose of this program is to provide financial incentives to commercial property owners and businesses to rehabilitate historic commercial, income-producing property. The federal income tax credit of 20% applies to rehabilitation of "Certified Historic Structures."

To qualify for participation in the 20% tax credit program, the farmstead or the barn must be listed, or eligible for listing, on the National Register of Historic Places. [Click here for the preliminary questionnaire to obtain National Register listing.](#)

If your property is already listed on the National Register or is eligible, and you intend to take advantage of the income tax credit for rehabilitation, contact the [State Historic Preservation Office](#) for advice and an application.

Michigan Historic Preservation Office

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