Houses must be an owner-occupied residential structure and be individually listed on the State or National Register of Historic Places, or a contributing building in a historic district that is listed on the state or National Register of Historic Places. In addition, the house needs to be located in a "targeted area," defined as "targeted areas" under Section 143 (J) of the Internal Revenue Code. The project must spend at least 5% of the total on the exterior work and be approved by OP-RHP prior to start of construction.

On the Web: http://nyspark.state.ny.us/shpo/tax-credit-programs/