

**NON-QUALIFIED EXPENDITURES\*\***

Acquisition and Acquisition Costs	Fire department dues	Parking lots
Acquisition Interest	Fire extinguishers	Past due items without prior invoices
Advertising/Marketing	Fire pits/exterior fireplaces	Patios
Air conditioner cages	Fireplaces that you can purchase in a store such as Lowe's or Home Depot	Payment to collection agencies on past due accounts
Appliances (including range hoods)	Food and drink	Payments (or fees) to a disregarded entity or the applicant
Architecture fees for new construction, new additions, new decks, or new porches	Interest and fees related to forgivable loans from a not-for-profit (excluding government entities)	Payments made with gift cards or store credits
Art Supplies	Furniture that is screwed/bolted into the floors and/or walls	Payments to State of Missouri agencies, including the Missouri Department of Economic Development
Artwork (including faux finish on the walls)	Garage door openers	Pest control
Awnings/decks/exterior stairs/fire escapes that are not attached to the exterior structure in the same manner they were in the historic period (e.g. in a different location, different size).	Garbage Disposals	Phone service
Baskets for the fireplace that are not original or permanent	Gas for vehicles, boats, or any other recreational item that requires fuel	Planters (both interior and exterior)
Batteries	Geothermal units outside the historic structure	Power Tools
Blinds and shades	Hand tools and large tools for small projects (i.e. comprises less than \$250,000.00 in total project costs)	Profit over 6% of total eligible project costs less related party fees, overhead, and profit
Business licenses	Hard costs incurred after the project completion date	QRE items that are not directly paid by the applicant (including reimbursements for QRE items paid by another party, including employees)
Car Ports	Hard costs incurred before the later of either (A) six (6) months prior to approval of the applicant's preliminary application or (B) one (1) month prior to the receipt of the applicant's preliminary application	Realtor Fees
Carpet Runners (even if they are glued down)	Headboards	Rebates received on solar panels or all other items being claimed as QRE that are receiving rebates

Closet Systems	Home Owner Association Dues	Recording Fees
Clothing	Ice makers	Related party interest
Construction Period Interest that is outside the rehab period or that is not in the name of the applicant	Illegible Invoices	Related party rental equipment
Costs added to the cost certification after submission of the EXP-Form	Income tax preparation fees	Reusable Hand Tools for Small Projects (under \$250,000.00 in total project costs excluding acquisition)
Costs associated with garages or outbuilding that are non-contributing structure(s) to the historic district, no longer contributing to the historic district after the work is complete, and for which the applicant has not applied to rehabilitate per the preliminary application and/or amendments to the scope of work (which must include before and after photos).	Insurance that is not builder's risk or that is not capitalized into the historic structure per the CPA (the one that performed the review of the expenses) description/explanation.	Retaining walls
Costs associated with permanent financing (long term loans for mortgage or acquisition, legal fees for permanent financing and lenders fees for permanent financing)	Insurance/real estate taxes/interest/utilities that are incurred when the rehabilitation is idle (meaning: halted or stopped for a period of time, and then started up again)	Rock salt
Costs for moving assets and other tangible personal property into storage	Insurance/real estate taxes/interest/utilities that are outside the rehab period	Service Calls
Costs for rework (for example: costs performed by one contractor that were redone by another contractor)	Invoices that are not itemized	Sheds/gazebos
Credit card interest and fees	Items paid with cash	Snow shovels
Dehumidifiers	Items with no description of work (including, but not limited to: labor, general labor, and common labor )	Shower rods
Demolition of a garage or an outbuilding	Items with no invoice	Signage (including address numbers)
Detachable shelving	Items with no proof of payment (with the exception of the accrued portion of the developer fee, if claimed).	Skylights that are an increase in volume to the historic structure (will need before and after photos)
Developer fee exceeding 12% of total project costs less non-qualified expenditures, related party fees, profit, overhead, and the developer fee itself	Keys	Soft Costs incurred before the later of (A) one (1) year prior to the approval of the applicant's preliminary application or (B) six (6) months prior to the receipt of the applicant's preliminary application

Duplications of work or other efforts related to the project	Landscaping	Solar panels that are installed in the yard, installed on a shed/garage/covered parking/etc., or installed beyond the roofline
Electronic devices such as TVs, overhead projectors and screens, cameras, internet routers, etc.	Lease-up costs	Swimming pools/fountains outside the original footprint of the historic structure
Enlargements to the structure (i.e. any increase in square footage volume to the structure)	Legal costs including, but not limited to, developer fee costs, litigations/lawsuits with contractors, acquisition of the structure, syndication, change of ownership, registration with the Secretary of State or other State or local government agencies	Tenant Relocation Costs
Equipment rental used for exterior work beyond the original footprint of the structure	Light bulbs	Travel Reimbursement for related parties
Expenses for labor or services provided by vendors (other than individuals) that are not registered in good standing with the Missouri Secretary of State	Mailboxes that are not recessed into the wall, are freestanding or that are removable from the exterior of the structure	Tree or vegetation removal from the historic structure
Exterior concrete (e.g. sidewalks, driveways, roads, alleys)	Mirrors	Trellis for vegetation
Exterior excavation for new construction, new exterior concrete, or digging in the yard to replace a pipe that's exterior to the original footprint of the historic structure	Monthly storage fees	Union Dues
Exterior lighting and all exterior electrical work outside the original footprint of the historic structure with the exception of lighting directly attached to the historic structure.	Reallocating costs between categories to meet the threshold (example: if profit is 7% of total eligible project costs less related party fees, overhead, and profit, and overhead is 3% of total eligible project costs less related party fees, overhead, and profit, the applicant cannot reallocate the overage from profit to overhead)	Verandas
External additions to the historic structure (including, but not limited to: rooftop decks, balconies, new construction, elevators, elevator penthouse, and all costs associated with adding onto the original historic structure)	New decks/awning/exterior stairs/fire escapes (including enlargements)	Wallpaper

Fees for tax credit programs or incentives	Office Supplies	Wine Racks and Coolers
Fences (including storage fences for tenants) and gates	Open House Fees	Wire shelving
Finance charges on past due items	Overhead (including general requirements) over 4% of total eligible project costs less related party fees, overhead, and profit	
Fines	Padlocks	

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