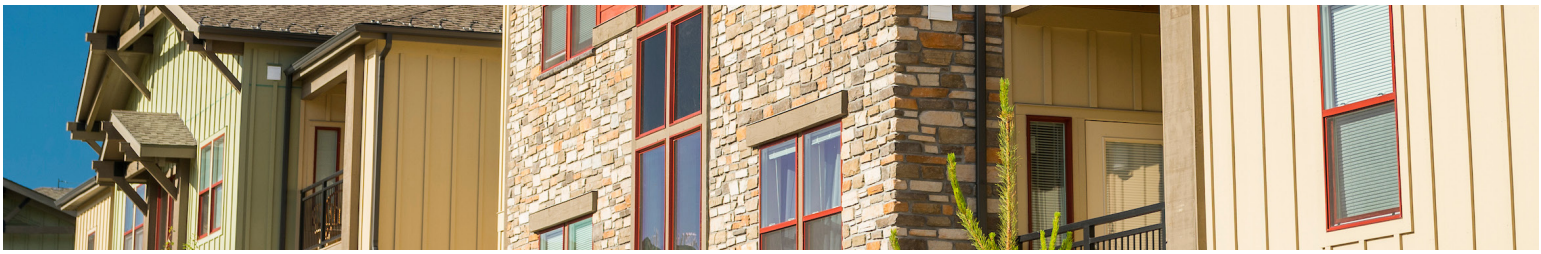
# 2027 overview of state housing tax credits



CHFA is the allocating agency for federal and state Housing Tax Credits in Colorado. Below is more information about the five types of state Housing Tax Credit available in 2027.

## Program Highlights

### Standard State Credit

- $10M available to award in 2027
- 6-year credit, ratable
- Affordability: Unit designation 20% AMI to 80% AMI with an average of 60% or less
- Paired with federal 9 percent Housing Tax Credit in Round One
- Paired competitively with federal 4 percent and accelerated state credit in Round Two

### Accelerated State Credit

- $12M available to award in 2027
- 6-year credit, accelerated (Year 1: 70%; Years 2-6: 6%)
- Affordability: Unit designation 20% AMI to 80% AMI with an average of 60% or less
- Paired competitively with federal 4 percent Housing Tax Credit and standard state credit in Round Two

### Transit-oriented Communities (TOC) Credit

- $2M available to award in 2027
- 5-year credit, accelerated (Year 1: 70%; Years 2-3: 8%; Years 4-5: 7%)
- Affordability: Unit designation 20% AMI to 80% AMI with an average of 60% or less
- Paired with federal 9 percent and 4 percent Housing Tax Credits applications that also have state credit, where eligible
- Requires site eligibility verification by DOLA

### Transit Zone (TZ) Credit

- $8.3M available to award in 2027
- 6-year credit, ratable
- Affordability: Unit designation 20% AMI to 120% AMI and up to 140% AMI in rural resort counties
- Paired with federal 9 percent or 4 percent Housing Tax Credits applications in lieu of standard state credit
- Requires site eligibility verification by OEDIT map

### Middle-income Housing Tax Credit (MIHTC)

- $10M available to award in 2027
- 5-year credit, ratable
- Affordability: Unit designation 80% to 120% AMI and up to 140% AMI in rural resort counties
- Standalone credit, cannot be paired with other federal or state Housing Tax Credits
- Transferable option for governmental and quasi-governmental owners

For more information, including allocation plans, please visit chfainfo.com/state-credit.


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# overview of state housing tax credits



CHFA is the allocating agency for federal and state Housing Tax Credits in Colorado. Below is more information about the annual amounts and types of state Housing Tax Credit available for reservation by statutory allowance from 2024 to 2033.

| | Standard State Credit | Accelerated State Credit | Transit-oriented Communities (TOC) Credit | Transit Zone (TZ) Credit | Middle-income Housing Tax Credit (MIHTC) |
|---|---|---|---|---|---|
| | 6-year, ratable credit. Serves households with incomes of up to 80% AMI with an average of 60% AMI or less. | 6-year, accelerated credit. Serves households with incomes of up to 80% AMI with an average of 60% AMI or less. | 5-year, accelerated credit. Eligibility is site location dependent. Serves households with incomes of up to 80% AMI with an average of 60% AMI or less. | 6-year, ratable credit. Eligibility is site location dependent. Services households with incomes of up to 120% AMI, and up to 140% AMI in rural resort counties. | 5-year, ratable credit. Serves households with incomes of up to 120% AMI and up to 140% AMI in rural resort counties. Transferable option for governmental and quasi-governmental owners. |
| **2024** | $10M | $20M | n/a | n/a | n/a |
| **2025** | $10M | $16M | $2M | n/a | $5M |
| **2026** | $10M | $12M | $2M | n/a | $5M |
| **2027** | $10M | $12M | $2M | $8.3M | $10M |
| **2028** | $10M | $16M | $11M | $8.3M | $10M |
| **2029** | $10M | $20M | $13M | $8.3M | $10M |
| **2030** | $10M | $20M | n/a | $8.3M | n/a |
| **2031** | $10M | $20M | n/a | $8.3M | n/a |
| **2032** | n/a | n/a | n/a | $8.3M | n/a |
| **2033** | n/a | n/a | n/a | $8.3M | n/a |

The amounts listed in the table are as provided under C.R.S. §39-22-2102, C.R.S §39-22-5403, C.R.S. §39-22-5003 and C.R.S. §39-22-5701. The table is provided for informational purposes only and not intended as tax or legal advice. If you have questions regarding the table or its use, applicability or currency, you may want to consider seeking guidance from your tax professional.

For more information, including allocation plans, please visit chfainfo.com/state-credit.


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