housing tax credit 2025–2026 qap



application and fees schedule

Application fees are due at the time of application submission.

Preliminary Allocation Fees	Application Fee	$15,000, plus $1,000 for state credit and $1,000 for TOC credit, $1,000 per location (if applicable) **Scattered site fees: $15,000 fee per location application up to $75,000 maximum. If TOC credit, $1,000 per location.
	Reservation Fee	4% of the annual federal credit amount and 1% of the annual state credit amount (if applicable)
	Initial Determination Fee	3.5% of the annual 4 percent federal credit amount and 1% of the annual state credit amount (if applicable), or $5,000, whichever is greater
Carryover Allocation Fees	Application Fee	3% of the federal credit Carryover amount and 1% of the annual state credit amount (if applicable)
State Milestone Fees	Application Fee	$3,000 State Credit Milestone Fees
Final Allocation Fees	Application Fee	• 9 percent federal credit: 3% of the annual federal credit unless paid at Carryover (applies to competitive 4 percent federal credit if applicable) • 4 percent federal credit: 3% of the annual federal credit • State credit: 1% of the annual state credit or $5,000, whichever is greater • Late fee of $2,000 per month, may be assessed starting in the 13th month after the PIS application was submitted
Additional Credit Request Fees	Requests of $100K or more	$5,000
	Requests of $50,001 to $99,999	$1,500
	Requests of $50,000 or less	$1,000
	Second Initial Determination Letter Fee	$3,000
Compliance Monitoring Fees	First 15 Years	$500 per Tax Credit unit including employee unit(s)
	Non-compliance	• $250 per occurrence for late annual submission • $500 per occurrence for all other noncompliance findings not addressed within the correction period
Other Fees	Qualified Contract Processing Fee	$10,000
	Subsidy Layering Reviews	$500
	Post Carryover/Initial Determination Name Change	$1,000
	Average Income Conversion	$3,000

CHFA Housing Tax Credit

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