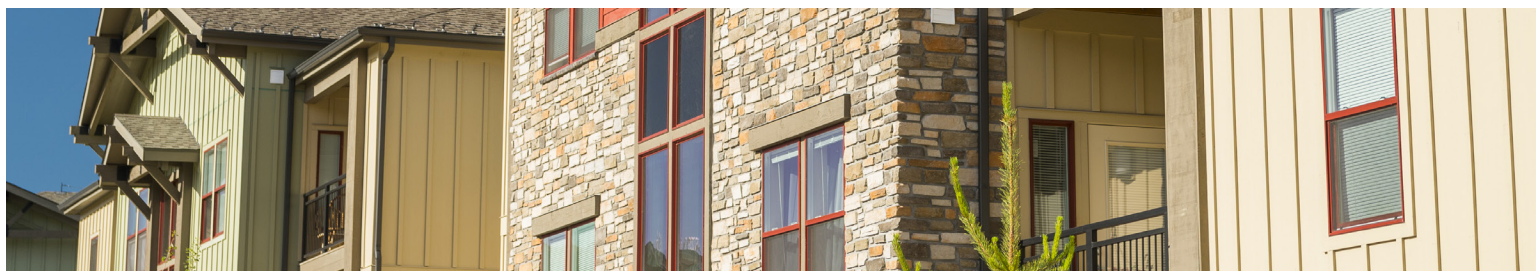


overview of state housing tax credits



CHFA is the allocating agency for federal and state Housing Tax Credits in Colorado. Below is more information about the four types of state Housing Tax Credit available in 2025.

Program Highlights

Standard State Credit

- \$10M available to award in 2025
- 6-year credit, ratable
- Affordability: Unit designation 20% AMI to 80% AMI with an average of 60% or less
- Paired non-competitively with federal 9 percent Housing Tax Credit in Round One

Accelerated State Credit

- \$16M available to award in 2025
- 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 in Round Two
- Paired noncompetitively with federal 4 percent Housing Tax Credit in September, October, and November

Transit-oriented Communities (TOC) Credit

- \$2M available to award in 2025
- 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 noncompetitively with federal 9 percent and 4 percent Housing Tax Credits applications that also have state credit, where eligible
- Requires site eligibility verification by DOLA

Middle-income Housing Tax Credit (MIHTC)

- \$5M available to award in 2025
- 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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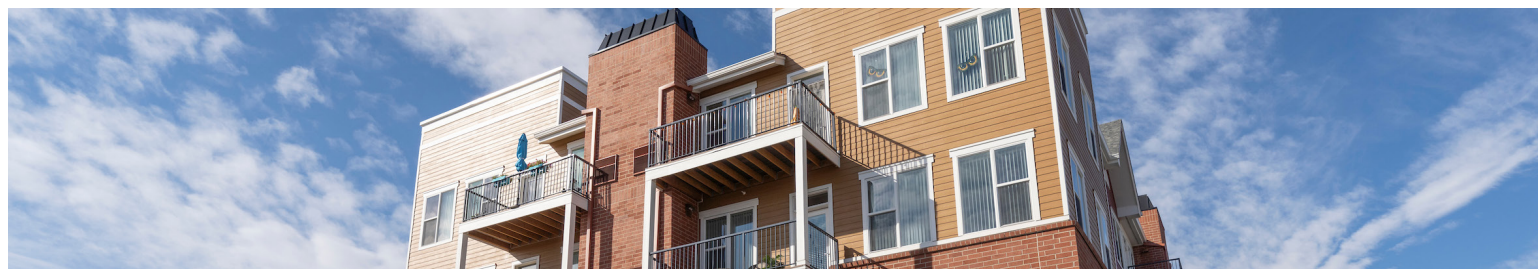
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overview of state housing tax credits



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 2031.

	Standard State Credit	Accelerated State Credit	Transit-oriented Communities (TOC) 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.	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
2025	\$10M	\$16M	\$2M	\$5M
2026	\$10M	\$12M	\$2M	\$5M
2027	\$10M	\$12M	\$2M	\$10M
2028	\$10M	\$16M	\$11M	\$10M
2029	\$10M	\$20M	\$13M	\$10M
2030	\$10M	\$20M	n/a	n/a
2031	\$10M	\$20M	n/a	n/a

The amounts listed in the table are as provided under C.R.S. §39-22-2102, C.R.S. §39-22-5403 and C.R.S. §39-22-5503. 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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