

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 (if applicable)
	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
Final Allocation Fees	Application Fee	<ul style="list-style-type: none"> 9 percent federal credit and competitive 4 percent federal credit: 3% of the annual federal credit unless paid at Carryover 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 seventh 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	<ul style="list-style-type: none"> \$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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