

Idaho Housing and Finance Association

LIHTC Allocation Certification/Placed-In-Service

Application Documents Instructions & Checklist

Revised (06/2026)

Please submit all the application information and documents listed below to the document upload location on the Builders Patch platform. **APPLICATIONS WILL BE ONLY ACCEPTED ELECTRONICALLY.**

Application forms provided by IHFA can be found on the IHFA website, on the Builders Patch platform, or by following this link [Application Forms](#).

Training on how to use the platform will be available upon request. Please contact IHFA using the contact information below regarding any issues with connecting to the platform.

All documents, at a minimum, need to be saved with the Project Name and the document type in the file name (e.g. "Project Name – Equity LOI").

The Builders Patch platform design is based off this checklist. **IT IS HIGHLY RECOMMENDED** to collect all the required items on this list first and group and name the files in the respective order listed below to for an easier upload process using this checklist as an upload order. The platform is capable of automatically sorting the files if named per the aforementioned manner and bulk uploaded.

All files, as applicable, need to be submitted at the time of application before any published deadlines; incomplete applications without prior approval for missing components will be subject to rejection.

Any forms supplied by IHFA requiring signatures need to be digitally signed in the form or physically printed, signed, and scanned and uploaded.

Questions regarding the LIHTC Program:

Michael Leary
(855) 505-4700 ext. 4385
Email: michaelle@ihfa.org

LIHTC Documents Required for Allocation Certification (Stage 3; Section 4.2)

Placed-In-Service State Ceiling (9%) or Tax-Exempt Financed Projects (4%)

01. Updated Project Information Form
02. Updated Sponsor Certification
03. Updated documentation substantiating utility allowance calculations
04. Certificate(s) of Occupancy, or written placed in service date election by Sponsor (within a 24-month period) for rehabilitation developments
05. Applicable fees
06. Original recorded Low-Income Housing Tax Credit Regulatory Agreement
07. Executed permanent loan documents, in particular the Note, recorded Deed of Trust, and Owner's Title Policy
08. Final Cost Certification Letter and Final Cost Certification Form by Certified Public Accountant (See Exhibit G)
09. Executed "As Built" Architect Certification
10. If applicable, executed "As-Built" Certification for Green Building from a licensed Architect.
11. Organizational documents, including the Limited Partnership Agreement, as amended, or LLC Operating Agreement
12. Current Rent Roll
13. If applicable, evidence of receipt of grant funds
14. If Selection Criteria/Preference points were awarded at Reservation/Conditional Commitment, "As Built" Architect Certification for Development Amenities to substantiate points awarded

IHFA Compliance Form - PIS Building Allocation Sheet