

Idaho Housing and Finance Association

LIHTC Selection Criteria Point 20 Submission Form

Sponsor(s) and/or Developer(s) who have commenced and completed LIHTC developments during the previous sixty (60) calendar months starting from the initial award through submission of a complete Allocation Certification (IRS Form 8609) application are eligible for the following points. If a project qualifying for points under this category is located in Idaho, an additional point shall be awarded. The maximum points in this category shall be 6.

Within 24 months 3
Within 36 months 2

Multiple developments may be used and scored. Dates will be counted on a monthly basis.

Projects must have both received their initial award and submitted a complete application for Allocation Certification (IRS Form 8609) within the last 60 calendar months of the current application submission month to qualify for these points.

Examples have been provided for possible scenarios to justify points. Any questions regarding a project's eligibility to justify points should be discussed with IHFA prior to applying. The Association will reject points for any projects that cannot be readily be confirmed to have met the required timelines. It is recommended copies of awards and/or submissions be included with applications seeking these selection criteria points.

**Examples:*

An application submitted in August 2025 includes a project in Idaho that was awarded credit in December 2022 and applied for IRS Form 8609 in November 2023 would be eligible for 4 points; 3 points for completing within 24 months and 1 for being in Idaho.

An application submitted in January 2024 includes a project not in Idaho that was awarded credit in November 2022 and applied for IRS Form 8609 in December 2024 would be eligible for 2 points; 2 points for completing withing 36 months.

An application submitted in March 2026 includes a project that was awarded credit in February 2021 and applied for IRS Form 8609 in January 2023 would be eligible for no points; the initial award was more than 60 months prior to application submission.

**These examples are for explanatory purposes only and not comprehensive nor warrant points for projects with similar attributes. The Association highly recommends consulting with Association staff prior to applying regarding scoring points in this category.*

Project Name	Project Location (City/State)	Allocating Agency	Contact Phone (if not IHFA)	Contact Email (if not IHFA)	Date of Award	Date of PIS Application