

# **Idaho Housing and Finance Association**

## **LIHTC Allocation Certification/Placed-In-Service**

### **Application Documents Instructions & Checklist**

Revised (06/2025)

Please submit all the application information and documents listed below to the respective location on the Builders Patch platform. **APPLICATIONS WILL BE ONLY ACCEPTED ELECTRONICALLY.** Please contact IHFA using the contact information below at least one week prior to any competitive deadline to setup access to Builders Patch; training on how to use the platform will be available if requested.

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.

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:

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### **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