



## **MEMORANDUM**

**January 22, 2026**

To: All Interested Parties

From: Ohio Housing Finance Agency (OHFA)

Re: **4% LIHTC QAP - Frequently Asked Questions (FAQ)**

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The following is a summary of questions received regarding the 4% Low-Income Housing Tax Credit (LIHTC) Qualified Allocation Plan (QAP). Combined with similar questions from various individuals, questions were edited for style and removal of identifying details. The answers posted herein clarify and modify the guidelines and will be considered during the program round.

### **Scope of Work**

**Q: The guidance within the QAP seems to imply that the scope of work is only required for rehabilitation and adaptive reuse projects. Is this the case?**

A: No, the scope of work is required for all projects (e.g. new construction, rehabilitation, and adaptive reuse projects) at application submission and Form 8609.

### **SHPO Recommendation of Approval**

**Q: Please clarify the requirements for projects including Federal Historic Tax Credits?**

A: Projects including Federal Historic Tax Credits must submit the State Historic Preservation Office (SHPO) approval from their Part 1 application and SHPO Part 2 application approval must be submitted prior to closing.

### **LIHTC Compliance Monitoring Fee Change**

**Q: Please clarify the new LIHTC Compliance Monitoring Fee**

A: Effective with the 2026 program year, the compliance monitoring fee for 4% Low-Income Housing Tax Credit projects will increase from \$2,400 to \$2,550 per unit. This adjustment reflects the rising costs associated with ensuring thorough and accurate compliance oversight, which is essential to maintaining program integrity and meeting federal requirements. The fee will continue to be due at the time of issuance of IRS Form 8609. Please note this change applies only to projects that apply for and receive credits beginning in the 2026 program year; it is not retroactive to prior program years.

