

2026 LIHTC 9% ROUND QUESTIONS AND ANSWERS

New Q&A in red.

QAP Section	Question	IFA Answer
3.4 – Site Requirements		
A. Zoning	Does Section 3.4.A - Zoning allow for proper zoning approved by the City with the only condition being the award of tax credits?	3.4.A of the QAP states that the current zoning at the time of Application submission must permit the proposed Project with all permits and variances completed and approved. Any conditional zoning, including zoning based on the award of tax credits, is not permitted.
A. Zoning	If a Project is re-platting their site, can the final re-platting occur after the award of tax credits?	Final re-platting may occur after tax credit award. The Site Control documentation provided at time of Application submission must be for just the land being purchased for the Project, and a proposed re-plat will also be required to identify the site.
4.2 - Project Funding Sources	Since the total funds available for HOME and NHTF are marked as contingent on funding availability in the HOME/NHTF Appendices, how can developers find out how much is available for the 9% round?	Contact the HOME Team at Ashley.McKenna@iowafinance.com and the NHTF Team at Carol.Wells@iowafinance.com for further information on funding availability.
5.4 – Single Family, Townhome/Rowhouse, or Duplex	For a 20% basis boost under QAP Section 5.4 - Single Family, Townhome/Rowhouse, or Duplex, Projects must provide at least 20% of the units as duplexes or townhomes/rowhouses to be eligible. Can IFA confirm that the basis boost would	If the Project meets all requirements for the Townhome/Rowhouse, or Duplex, the 20% increase in Eligible Basis would be applied. 20% is the minimum to get the 20% increase; however, that is the maximum % of increase in Eligible Basis permitted by Section 5.4 for Townhome/Rowhouse or Duplex, and it cannot be combined with Section 5.3 Projects Providing Permanent

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	apply to 100% of the units and not just the units of this type?	Supportive Housing. The increase in basis is applied to the total project eligible basis on the Costs and Credit Calc Tab at Threshold Application and at Carryover-10% Test Application and the Owner must break out the credits/certified qualified basis by building at the time of the IRS Form 8609 application for the IRS Form 8609 issuance.
6.2 – Location		
H. Site Appeal	If a building is located in a historic district, does not contribute to the historic nature of the Project, and is not currently eligible to receive federal and state historic tax credits, how should the question in the Application be answered on whether all buildings in the Project are eligible for the National Register or listed on the National Register or have a Part I?	The question in the Application should be answered no. All buildings in the Project must be eligible to receive historic tax credits. Such a Project would also not be eligible for points under 6.2.H - Site Appeal under Category 12.
H. Site Appeal	How does IFA treat properties adjacent to vacant lots for points under Section 6.2.H - Site Appeal, Category 6 - Adjacent Properties?	Any type of vacant lot next to the property is not considered an existing development.
H. Site Appeal	For Section 6.2.H - Site Appeal, Category 9 - Public Paved Road Complete with Storm Drainage, is there a minimum distance that IFA uses to calculate points?	5 points under this category is reserved for sites that require no offsite work on any road extensions that would be unnecessary without the construction of the project, and nothing more than a driveway up to the property line is required. 3 points under this category is for sites that require a small extension of the road that does not exceed the length of the property.

H. Site Appeal	For Section 6.2.H - Site Appeal, Category 10 - Offsite Utilities, is there a minimum distance that IFA uses to calculate points?	5 points under this category is reserved for sites that require no offsite work on any major utilities like water/sewer mains, and nothing more than a normal connection is required. 3 points under this category is for sites that have utilities at the edge of the property line but require a small extension of the major utilities.
H. Site Appeal	For Section 6.2.H - Site Appeal, Category 7 - Noise from Adjacent Uses, is there a maximum decibel level that would distinguish between a quiet residential neighborhood and urban city noise?	IFA considers a site wholly contained within a quiet residential neighborhood eligible for the 5 points. There is not a decibel level used to determine this category.
H. Site Appeal	In Section 6.2.H - Site Appeal, Category 1 - Site Neighborhood, what is the length of time IFA is considering for the "past 3 years"?	The term "past three years" means three years prior to when the application is due, so any occurrence after March 11, 2023, would be applicable.
H. Site Appeal	In Section 6.2.H - Site Appeal, Category 1 - Site Neighborhood, what size or scope of residential renovations count toward this category?	The size of the renovation is trivial but would need to be significant enough to warrant a permit issued by the municipality where the project resides.
H. Site Appeal	In Section 6.2.H - Site Appeal, Category 1 - Site Neighborhood, what supporting documentation will IFA accept to document residential renovations?	The burden of proof is on the applicant when completing the text box in the application both citing the renovation and/or new construction permits that fall into the parameters of this Category.
6.4 – Qualified Development Team		

A. Tax Credit Experience	6.4.A of the QAP includes language about an 8609 having been issued in either 10 or 7 full calendar years of the Application submission due date to be eligible for points under either A or B. In the instance in which an 8609 was issued by the state agency within the 10 or 7 calendar year timeframe prior to the Application submission due date but signed by the Ownership Entity after the Application submission due date, would a Project still be able to request points under either 6.4.A or 6.4.B?	<p>IFA's intent was for Projects requesting points under this section to have the 8609 to be issued within a clear 10-calendar year timeframe.</p> <p>The First Amended 2026-27 9% QAP now clearly lays out the dates for points under this category.</p>
C. Closing Timeframe	Section 6.4.C - Closing Timeframe does not specify if these points are available for Iowa Projects only - are teams able to submit proof from projects meeting this timeframe in other states for points?	Yes; if a Project is submitting an out-of-state Project for points, they will be required by TAC to submit the Award Letter from that state as well as documentation of closing and documentation of the entity in such a role as specified by 6.4.C for point eligibility.
C. Closing Timeframe	Can you clarify 6.4.C's Syndicator/Direct Investor requirements?	There was a typo in the QAP that has since been corrected in the 2026-27 First Amended 9% QAP. It now reads "The Developer or General Partner/Managing Member, or affiliates thereof, of this Project, shall have closed one 9% Tax Credit Project in such role since January 1, 2023 for the 2026 Round or January 1, 2024 for the 2027 Round with their Syndicator/Direct Investor within 10 months of the issuance of the Award Letter." The phrase "in such role" was misplaced.
14.4 – Minimum Development Characteristics – All Projects		

A. General	How does IFA define "high speed internet wiring" under Section 14.4.A.6 - Internet Access?	High speed internet wiring must offer speeds of at least 100/20 Mbps and a latency performance of at no more than 100 milliseconds.
14.5 - Minimum Development Characteristics - New Construction and Adaptive Reuse	In a new construction project where all units are townhome units and all townhome units are two-story units, would IFA require a wheelchair lift for a unit to be considered fully accessible when the ground floor has a fully accessible kitchen, bedroom, bathroom, and laundry?	It is IFA's policy that all sections of a Fully Accessible unit should be on an accessible route and usable by persons with mobility disabilities. A wheelchair lift would be a sufficient solution to provide access to a unit's second-floor space but IFA's preference for new construction projects is to design Fully Accessible units without stairs.