



2027 9% Low-Income Housing Tax Credit Round Final Application Minimum Exhibit Requirements

Final applications for 2027 9% low-income housing tax credits must include the required minimum exhibits detailed herein to be considered complete. The final application, including all required exhibits and other exhibits for Scoring Criteria documentation, must be submitted in the New Hampshire Housing HDS NextGen Portal by September 25, 2026, at 5:00 p.m.

All exhibits shall be submitted as PDF, unless otherwise noted herein. Exhibits files should be named using the exhibit naming convention included herein.

Additional exhibits, not detailed herein, are required to be submitted for a project to receive points under the respective Scoring Criteria in the New Hampshire Qualified Allocation Plan (QAP). Please refer to HFA 109.07.A of the QAP for a list of documentation requirements to receive points in each of the respective Scoring Criteria.

Final Application Minimum Exhibit List

Exhibit 1: Cover Letter (required) – Summarizing the project and including any relevant project information not otherwise provided in final application documentation.

Exhibit 2: Applicant Certification (required) – Complete and sign “Certification Page” of the New Hampshire Housing Financing Application and submit as PDF. The Certification Page is found on the “Dev Team” tab of the NHH Financing Application.

Exhibit 3: Developer’s Self Score (required) – Available on NH Housing website. Self-score must include references and explanations to all documentation submitted to evidence eligibility for points in the QAP Scoring Criteria (To be submitted in Microsoft Excel file format).

Exhibit 4: NH Housing Financing Application (required) - The following tabs must be completed (to be submitted in Microsoft Excel file format):

- Dev Team
- Project Info
- Closing S&U (Sources and Uses)
- Const S&U (Construction Sources and Uses)
- Inc and Exp (Income and Expenses)
- Pro Forma
- LIHTC Info

Exhibit 5: Management Agent Questionnaire (required) – Available on LIHTC page of the NHH Housing website (to be submitted in Microsoft Excel file format):



Exhibit 6: Management Training Certifications (required) – Management agents must satisfy NH Housing’s LIHTC Training Requirements:

- At least one current staff member must possess one of the nationally recognized LIHTC training designations; and
- At least one current staff member must have attended at least six hours of LIHTC specific training in the previous or current calendar year.

Exhibit 7: Site Information (required) – Submit the following:

- Detailed Site Map – Showing lot and building location (if site is improved)
- Site Photographs
- Site Location Map

Exhibit 8: Abbreviated HUD Environmental Checklist (required) – Commissioned by NH Housing at time of preapplication.

Exhibit 9: Evidence of Site Control (required) – For property that is not owned by the applicant, site control may be in the form of an executed Option to Purchase, Agreement to Enter into a Lease, or other legal form of site control.

Exhibit 10: Developer Capacity (required) – Please submit the following information for the applicant:

- List of projects in development, including non-LIHTC and LIHTC projects (in any state, including NH)
- List of completed projects, including non LIHTC and LIHTC projects.
- Development consultant contract (If applicable because project sponsor does not meet HFA 109.06.C Capacity in the QAP).
- Staff resumes
- List of staff who will be working on the project.

Exhibit 11: Critical Path Schedule (required) – Timeline by which the project will meet each of the Progress Phase Requirements detailed in QAP Appendix A. Please see Threshold Criteria HFA 109.06.G Readiness and QAP Appendix A.

Exhibit 12: Detailed Construction Scope of Work with Cost Estimates (required) – Cost estimates must be developed not more than six months prior to the application deadline of September 29, 2025. Completing detailed construction budget in NH Housing Financing Application is acceptable. The name of the firm completing the estimates, including the name and title of the estimator must be included.

Exhibit 13: Applicant’s Real Estate Owned (required) – Schedule of real estate owned by the applicant.



Exhibit 14: Development Team Resumes (required) – Resumes for members of the development team, including architect, engineer, management agent, consultant and others.

Exhibit 15: Schematic Design Plans and Specifications (required) – Include the following:

- Site plan showing property lines, the building footprint, parking, and main utility lines.
- Preliminary, scaled floor plans depicting common areas, stairs, elevator shaft, and unit demising walls.
- Building elevations
- Typical building section
- Outline building specifications

Exhibit 16: Site Plan Approval (required) – Notice of Decision (or equivalent) issued by the municipal authority and a permit status letter from the project engineer or sponsor’s attorney. Please see Threshold Criteria HFA 109.06.A Site Plan Approval.

Exhibit 17: Tenant Service Coordination Plan (required) – Tenant service coordination plans must be included with final application submission. NH Housing will approve service coordination plans prior to loan closing for projects that receive a financing reservation. Please see Threshold Criteria HFA 109.06.I Service Coordination and QAP Appendix G for Service Coordination Plan template and requirements.

Exhibit 18: Market Study (required) – To be commissioned by project sponsor. Market study must meet NH Housing Market Study requirements (available on the NH Housing website).

Exhibit 19: Feasibility and Eligibility Certification (required) – Applicant certification form to be made available on NH Housing website.

Exhibit 20: Investor, Aggregators, Right of First Refusal, and Partnership Agreements Certification (required) – Applicant certification form to be made available on NH Housing website.

Exhibit 21: Equity Investor Letter of Interest (required) – Letter of interest from LIHTC investor detailing basic investment terms (credit amount, credit price, total investment, etc.)

Exhibit 22: Basis Boost Certification (if applicable) – Applicant certification form to be made available on NH Housing website.

Exhibit 23: Verification of Non-Profit Status (if applicable) – If applicant is a nonprofit, documentation evidencing 501(c)3 status must be submitted.

Exhibit 24: Maximum Applications Certification (required)– Certification form available on the NH Housing website.

Exhibit 25: Completion of Prior Phase Certification (if applicable) – Certification form available on the NH Housing website.