



In this week's Tax Credit Tuesday podcast, Michael Novogradac, CPA, is joined by Mark Shelburne, a housing policy consultant at Novogradac, to discuss trends and insights into state low-income housing tax credit (LIHTC) qualified allocation plans (QAPs). They discuss the requirements for QAPs, how QAPs are adopted and how developers should view the documents. They also address the role of QAPs in properties financed with private-activity bonds and 4% LIHTCs, as well as what developers should know about influencing the next QAP for their state.

Summaries of each topic:

1. IRC Requirements, Other Basics of QAPs (3:31-7:41)
2. Standard Categories Included in QAPs (7:42-15:35)
3. How QAPs are Adopted, Who is Involved (15:36-20:43)
4. How Developers Should be Guided by QAPs and What They Should Do (20:44-26:41)
5. Properties Financed with Private Activity Bonds and 4% LIHTCs and QAPs (26:42-30:25)
6. State-Level Considerations for QAPs (30:26-35:19)
7. Common Misconceptions about QAPs (35:20-41:07)
8. What Developers Should Know About Influencing QAPs (41:08-51:51)

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