

## Tax Credit Assistance Program

### Program Description

The Tax Credit Assistance Program (TCAP) provides grant funding for capital investment in Low Income Housing Tax Credit (LIHTC) projects via a formula-based allocation to State housing credit allocation agencies. The housing credit agencies in each State shall distribute these funds competitively and according to their qualified allocation plan. Projects awarded low income housing tax credits in fiscal years 2007, 2008, or 2009 are eligible for funding, but housing credit agencies must give priority to projects that are expected to be completed by February 2012. Seventy-five percent of TCAP funds must be committed by February 2010, 75 percent must be expended by February 2011, and 100 percent of the funds must be expended by February 2012.

### Eligible Applicants

The 52 State Housing Credit Agencies that administer the Low-Income Housing Tax Credit Program are the only eligible applicants (the 50 states plus the District of Columbia and the Commonwealth of Puerto Rico). No other organizations, entities, or individuals are eligible for funding. Funding is by formula allocation to the 52 eligible state agencies.

### [Read the Tax Credit Assistance Program \(TCAP\) Plan](#)

### [See Allocations by Grantee](#)

### Program Administration

[Fed Reporting Q&As](#)  
[Davis-Bacon Prevailing Wage Requirements Q&As](#)  
[Part 87--Lobbying Certifications](#)  
[Lead-based Paint National Environmental Policy Act \(NEPA\) & Related Laws](#)  
[Program Income Section 504 of the Rehabilitation Act of 1973](#)  
[Technical Assistance](#)  
[Uniform Relocation Act Requirements](#)

### Program Administration

[Grant Agreement Guidance](#)  
[Written Agreement Requirements](#)

### Resources

[TCAP Closeout Procedures Notice](#) **NEW**  
[TCAP Reallocation Scores](#)  
[TCAP Reallocation of Funds Notice](#)  
[Implementation of the Tax Credit Assistance Program \(TCAP\) Notice](#)

### Forms

[Application for Federal Assistance \(SF-424\)](#)  
[IOIS Access Request Form \(HUD-27055\)](#)

### Guidance

[Federal Reporting.gov](#)  
[Tipsheet](#)  
[Job Count Guide](#)  
[Fees and Asset Management Guide](#)  
[Projects with Existing Environmental Review Guide](#)  
[Lead-based Paint Interpretive Guide](#)  
[TCAP Broadcast Powerpoint Presentation](#)  
[View Webcasts on Recovery Programs](#)  
[TCAP Section 3 Waiver](#)  
[TCAP URA Waiver](#)

### Reports

[TCAP Activities - 09/06/2011](#)  
[National TCAP Activities Report](#)  
[SNAPSHOT of TCAP](#)

