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Tax Credit Assistance Program

Low Income Housing Tax Credit (LIHTC) projects currently in the pipeline can use the Tax Credit Assistance Program (TCAP), funded by the The American Recovery and Reinvestment Act of 2009, to fill funding gaps caused by the decline in equity pricing due to economic slowdown.

The funds can only be used as additional financing for LIHTC projects that were awarded tax credits under IRS Section 42(h) during fiscal years 2007, 2008 and 2009. The funds must be distributed competitively and pursuant to North Dakota Housing Finance Agency's (NDHFA) Qualified Allocation Plan. NDHFA is required to give priority to projects expected to be completed within three years of enactment.

[TCAP Implementation Process](#)

[2009 Application List, includes carryover and TCAP \(PDF\)](#)

For more information, contact Planning and Housing Development Division Director [Jolene Kline](#) at (701) 328-8080 or (800) 292-8621.

TCAP guidance from the [US Department of Housing and Urban Development](#)

NDHFA's [Statement of Intent to Accept TCAP Funds](#)

[Notice of Public Comment Period](#) - now closed

To learn more about North Dakota's plan for American Recovery and Reinvestment Act funding, www.nd.gov/recovery/



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