



LOW INCOME HOUSING TAX CREDIT (LIHTC) PROGRAM 2026 Annual Funding Round

The Delaware State Housing Authority (DSHA) is pleased to announce that it will be authorizing the allocation of Delaware's Low Income Housing Tax Credits (LIHTC). Delaware's share of per capita plus returned and carry forward components of LIHTC is currently estimated to total **\$3,530,000**. **NOTE: The 12% increase enacted in the One Big Beautiful Bill Act is not reflected in this amount; DSHA expects further information from the IRS regarding this increase, at which time we will notify all potential applicants.**

The 2025-2026 QAP was completed with the assistance of our tax credit stakeholders to identify current housing needs and market conditions. Applicants must review the QAP, the QAP Guidelines, and the LIHTC application thoroughly. Applicants must complete all applicable questions and supply all documents/exhibits that are required in the application package, even if DSHA has received similar documents in the past or otherwise has the information on file (i.e. financial statements). DSHA staff will be available for technical assistance prior to application submission. However, all questions regarding intention or interpretation of this QAP **must be submitted in writing to DSHA no later than fifteen (15) days prior to the application submission deadline.**

All applicants must complete DSHA's LIHTC Application Part I, LIHTC Pro-forma Part II, LIHTC Points Worksheet Part III, and all required exhibits. Applicants must provide one complete printed application and one complete electronic application (on USB flash drive). The Application Exhibit Checklist provides a complete list of attachments/exhibits, which are to be appropriately labeled and submitted with the printed version of the LIHTC application. Only complete application packages will be considered for an allocation of credits. A package determined to be incomplete or submitted after the deadline will be returned to the applicant and the application will not be eligible to compete for tax credits in the current round.

2026 DSHA LIHTC TIMELINE*:

- **February 27, 2026** Deadline for DSHA General Contractor approval and/or renewal package submission
- **March 13, 2026** Deadline to apply to Delaware Transit Corporation (DTC) for Access to Transit Certification
- **March 13, 2026** Deadline to request DelDOT technical assistance for Connectivity
- **March 13, 2026** Deadline for written requests for pre-inspection if applying for 2026 Preservation/Rehabilitation/Conversion and/or New Creation projects
- **March 27, 2026** Deadline for all site visits to be completed
- **April 9, 2026** Deadline to submit requests for DSHA Funding. See the DSHA Funding Supplement for additional information.
- **April 30, 2026** **All LIHTC Applications due to DSHA by 3:00 p.m.**
- **On or around July 15, 2026** Preliminary ranking notifications released
- **November 6, 2026** Carryover submission due to DSHA.
- **On or around December 18, 2026** DSHA will execute carryover allocations to selected projects on or before this date

DSHA CONTACT FOR PROGRAM QUESTIONS AND TECHNICAL ASSISTANCE

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* DSHA reserves the right to amend any of the above dates.