

EXHIBIT D – IHFA FEES (For Tax Credit Developments Only)

Total amount of Low-Income Housing Tax Credit requested: \$ _____

**The following fees must be submitted to IHFA:
(Pricing subject to change without prior notification)**

<u>FEE</u>	<u>AMOUNT</u>	<u>WHEN PAYABLE</u>
1. Application fee for state ceiling credit	\$2,000	Upon submission of application
2. Application fee for Tax-Exempt Bond financed developments	\$2,000	Upon submission of application
3. Fees for re-evaluation due to changes in development or site	\$2,000	Upon request for approval of site or development change
4. Reservation Fee	The greater of: 2% of annual Tax Credit or \$500	Upon acceptance of Reservation
5. Conditional Commitment Fee <i>(On Tax Exempt Bonds Only)</i>	The greater of: 2% of Annual Tax Credit or \$500	Upon acceptance of Conditional Commitment
6. ALLOCATION FEES:		
A. Carryover Allocation Fee	The greater of: 3% of Annual Tax Credit or \$1,000	Upon submission of Owner's Certificate and Agreement re: Carryover Allocation
OR		
B. Allocation Certification Fee Tax Credit or \$1,000	The greater of: 2.5% of annual Tax Credit or \$1,000	Upon application for IRS 8609, Allocation Certification for Placed-in-Service (Only if development is built in one year and skipped carryover)
C. Tax Exempt Bonds allocation	The greater of: 3% of annual Tax Credit or \$1,000	Upon application for IRS 8609
7. Carryover Application penalty fee	\$2,500	Developments failing to apply for Carryover Allocation within 10 business days of the time requirements set forth in the Allocation Plan
8. Placed-in-Service penalty fee	\$5,000 and prohibition from participation in subsequent application round	Developments failing to apply for Allocation Certification within the time requirements set forth in the Allocation Plan
9. Request for feasibility study copy from an outside party.	\$25	Upon request

If the Association determines that the Sponsor requests a change or decision that requires the Association to obtain legal advice beyond the normal guidance provided by the Association's Legal Counsel, the Sponsor will be required to reimburse the Association for legal fees incurred.

Program participants will be responsible for costs incurred by IHFA in conducting compliance audits during the development's compliance period, as outlined in the Compliance Manual. Enclosed is a check in the amount of \$ _____ made payable to Idaho Housing and Finance Association.

ALL IHFA FEES ARE NON-REFUNDABLE