



**Low-Income Housing Tax Credit Program
2025-2026 Qualified Allocation Plan
Amended**

On October 24, 2024 the New Hampshire Housing Board of Directors approved an amendment to the 2025-2026 Qualified Allocation Plan (QAP) to include a reference to newly adopted Variance and Waiver Rules ([HFA 117](#)). These rules are intended to provide an efficient and transparent variance and waiver process.

Current Rule (109.11.A)

A. Waiver Authority

NH Housing reserves the right to waive any of these Rules (HFA 109) within the constraints of IRC §42. Applicants or potential applicants must submit a written request for a waiver. A hearing will be scheduled within 45 days of the request by NH Housing's Multifamily Housing Committee with the actual hearing taking place within 90 days. Upon a finding of good cause, a waiver may be granted on a case-by-case basis by the Board of Directors. A waiver of the rules can be initiated by the Board, in which case no hearing is necessary. An amendment to these waiver rules (109.11.A) may be made, upon Board of Director approval and notice placed on the NH Housing website, with no approval by the Governor required.

Amended Rule (109.11.A)

To preserve the original language, the following will be inserted in the QAP immediately following the above waiver authority:

An amendment was approved by the NH Housing Board of Directors at their meeting on October 24, 2024 as follows:

Effective December 1, 2024, HFA 117 Variance and Waiver Rules are incorporated into this QAP and replaces HFA 109.11.A Waiver Authority in its entirety, excluding the provision that allows the Board to initiate a waiver of HFA 109, which will remain. See HFA 117, posted on the NH Housing website for details.

The amended 2025-2026 QAP will be posted to New Hampshire Housing's website.

If you have any questions, please contact Anna Breen, Program Manager, LIHTC at (603) 310-9346 or abreen@nhhfa.org.

Multifamily Housing Division