

## Exhibit A

### 2026 LIHTC Application Checklist

Development: \_\_\_\_\_

ID: \_\_\_\_\_

Check Off each category for which documents are being submitted. If a section is not applicable mark the section as N/A. All references to QAP, Appendices, Exhibits or Forms are references to the 2026 documents.

TAB	Document	Comments	Check Off	
1	Application	Upload the Application in both Excel and PDF format.		
		Full Application Scoring Template (New Construction only)		
		Supporting documentation for Prelim App scoring discrepancies		
2	Application Fees	\$4,500 Application Fee		
		\$600 Market Study Review Fee		
3	Application Checklist	Exhibit A		
4	Attorney Opinion Letter(s)	Exhibit C – New Construction		
		Exhibit D - Acquisition/Rehabilitation		
		Exhibit E - Nonprofit		
		Exhibit O - Identity of Interest		
5	Entity Information	Exhibit P - Identity of Interest Certification		
		Must complete forms for all LPs, LLCs, and CORPs involved in the ownership entity; must identify all individuals in ownership structure.	Form LP	
			Form LLC	
			Form CORP	
		Valid Certificate of Existence from the SC Secretary of State for <u>each</u> Ownership Entity (GP or MM) listed on page two of the Application.		
Articles of Incorporation <u>or</u> Charter <u>or</u> By-Laws for <u>ALL</u> entities that make up any part of the general partner ownership entity.				

6	Nonprofit Information - Provide these documents ONLY If Development Team includes a non-profit sponsor	IRS Determination of Nonprofit Status - 501(C)(3) or 501 (C)(4) Letter.	
		Most Current IRS Form 990	
		Certificate of Existence from the SC Secretary of State.	
		List of Nonprofit Board Members including the number of years they have served on the Board.	
		List of Full Time Employees and their responsibilities.	
		Narrative Statement/Plan for Material Participation. Refer to the QAP.	
		By-Laws and Mission Statement. Evidence that the Nonprofit has among its exempt purposes the fostering of low-income housing.	
7	Entity Agreement	Development Agreement	
		Initial Partnership Agreement or LLC Operating Agreement	
		Org Chart	
8	Previous Tax Credit Participation	Exhibit K – Previous Participation Certification	
		Exhibit Y and certificate of the lead contact person.	
9	Architect and/or Professional Engineer Certification	Exhibit G	
		Exhibit AA – Accessibility Consultant Qualifications and Requirements	
10	Site Control Documents	a. Recorded Deed	
		b. Purchase Option	
		c. Purchase Contract	
		d. Land Lease or option on a land lease	
		e. Legally Valid Assignment of one of the above	
11	Zoning	Letter from City/County Official verifying the current site zoning classification.	
		Water and Sewer verification.	
12	Acquisition/Rehabilitation Developments	Initial Building Placed-In-Service Date Information	
		Acquisition Building Service Dates - Provide date building(s) will be acquired.	
		Evidence of Existing Rental Subsidies (if applicable)	
		Current Rent Roll, certified by the property manager	
		Form 3 - Developer Relocation Certification & Tenant Profile Form	
		Relocation Plan (if applicable)	
13	Utility Allowance Estimate	Current Utility Allowance Estimate	
14	Physical Needs Assessment	Physical Needs Assessment Report	
		Exhibit R – Physical Needs Assessment Certification	

15	Market Study	Market Study prepared by an Authority approved market analyst. Refer to Appendix A.	
		Exhibit S-2 Primary Market Area Analysis Summary to be included in the market study and certification.	
16	Environmental	Phase I Environmental Site Assessment	
		Exhibit W – Identification of Wetlands	
17	Development Targeting/Extended Use Characteristics	Historic Character Certification (if applicable)	
		Tenant Ownership Plan (for tie breaker criteria)	
		Tenant Ownership Conversion Agreement (for tie breaker criteria)	
18	Financing Information	RHS Letter of Intent (if applicable).	
		Deferred Developer Fee - Statement of terms of the deferred repayment obligation.	
		Nonprofit Resolution for Deferred Developer Fee (if applicable).	
		Conventional Letter of Intent for Construction and Permanent Financing.	
		Other Funding Commitments (if applicable).	
19	Appraisal	Appraisal prepared by an Authority approved appraiser.	
20	Syndication Information	Letter from Syndicator(s) acknowledging intent to syndicate credits for the development – federal, state and other tax credits	
		Support for requesting STC. See Appendix C3 page 2.	
21	Other Opinions & Certifications	City/County/Legislative Notification Letters	
		Community Revitalization Plan (if applicable).	
		Exhibit Z	
		Certification of the Responsible Green and/or Energy Professional.	
		Persons with Disabilities and Affirmative Fair Housing Statement	
22	Plans and Specifications	Set of plans and specs. Refer to Appendix B	
23	Financial Capacity	Documentation to demonstrate required Financial Capacity.	

If, upon the submission of either the Verification of 10% Expenditure Application or the Placed-in-Service Application, it is determined that the development is not substantially the same as the development described in the initial tax credit application, the development will not be considered for an allocation of Low-Income Housing Tax Credits.