

CORES Certification in LIHTC Qualified Allocation Plans

CORES Certification has been included on Low Income Housing Tax Credit (LIHTC) Qualified Allocation Plan (QAP) applications in a growing number of states. Read more about how different states have incorporated CORES into their QAPs, including those listed below.



Please note that there may be other service-enriched or resident services components and/or requirements included in these and other QAPs that are not fully captured here.

New Hampshire

In the 2025-26 QAP, resident services is a threshold requirement for all 9% LIHTC projects. Instead of submitting a service coordination plan and budget, CORES is an alternative pathway for applicants to earn these threshold points.

Georgia

In the 2024-25 QAP, applicants that are CORES-certified or commit to accept services from a CORES third-party provider may earn two competitive points for service-enriched properties.

Maryland

In the 2025 QAP, resident services is a threshold requirement and an opportunity to earn 8 competitive points; CORES certification or working with a certified CORES third-party provider is one pathway to earn these points.

Ohio

In the 2026-27 QAP, CORES certification or partnering with a certified CORES third-party provider is one of four possible pathways for new affordability – seniors and one of eight possible pathways for tenant populations with special housing needs to meet the experienced service coordinator requirement.

Virginia

In the 2025 QAP, CORES certification or working with a certified CORES third-party provider is one pathway to meet VHDA's requirement for the "Accessible Supportive Housing" Set Aside Pool.

***Important note:** These are high-level summaries of how CORES has been incorporated in LIHTC QAPs and should not be used as guidance when applying for tax credits. Please contact the LIHTC allocating agency managing the local tax credit programs for questions on their QAP qualifications related to CORES. *Last updated: 11/4/25*

