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.

Indiana
In the 2023-24 QAP, an applicant may earn two competitive points if they are CORES-certified or partner with a third-party provider that is CORES certified. Applicants may also receive up to 8 additional points by submitting a resident services program plan.

New Hampshire
In the 2023-24 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 2022 QAP, applicants that are CORES-certified or partner with a CORES certified third-party provider may earn two competitive points for enriched property services.

Maryland
In the 2022 QAP, resident services is a threshold requirement and an opportunity to earn 8 competitive points; CORES is one pathway to earn these points.

Ohio
In the 2022-23 QAP, CORES certification or partnering with a CORES-certified third-party provider is a pathway to earn five competitive points for senior housing projects.

Virginia
In the 2022 QAP, CORES certification 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: 2/16/23*