

2025 & 2026 Housing Tax Credit Program

Summary of Changes - Modification #7 of the 2025-26 QAP

Updated: July 28, 2026



On July 15, 2026, WHEDA's Members Loan Committee approved Modification #7 to the 2025-26 Qualified Allocation Plan to allow construction start extensions for Non-Competitive transactions given market conditions impacting closing timelines, which changes can be accommodated given the increased volume cap available Modification #5.

Extension of Construction Start Deadlines for Federal 4% Transactions Receiving a Reservation of Tax Credits in 2025-2026

WHEDA is providing up to three (3) 30-day extensions to the Mandatory Construction Start deadline for Federal 4% transactions upon the payment of the fee outlined in the Qualified Allocation Plan Fee Schedule.

Extension of Construction Start Deadlines for 9% and State + 4% Transactions Receiving a Reservation of Tax Credits in 2025-2026

The fee schedule in the previously published QAP included a reference to the ability to extend the 9% and State + 4% Transaction Construction Start deadline up to three times with the payment of a fee. Given this reference, WHEDA will provide three (3) 30-day extensions to 9% and State + 4% transactions awarded in the 2025 and 2026 cycles.