

**EXHIBIT D - LOW INCOME HOUSING TAX CREDIT FEES**

Please mail fees to:  
**IDAHO HOUSING AND FINANCE ASSOCIATION**  
**PROJECT & BUSINESS FINANCE DEPT.**  
**P.O. BOX 7899**  
**BOISE, ID 83707-1899**

APPLICATION FEE (State Ceiling Credit)	\$3,000	Upon submission of application
APPLICATION FEE (Tax Exempt Bond Projects)	\$3,000	Upon submission of application
RESERVATION FEE	3% of Annual LIHTC or \$600 (whichever is greater)	Upon acceptance of Reservation
ADMINISTRATIVE FEE (State Ceiling Credit only)	\$1,000	Upon acceptance of Reservation
CONDITIONAL COMMITMENT FEE (Tax Exempt Bond Projects)	3% of Annual LIHTC or \$600 (whichever is greater)	Upon acceptance of Conditional Commitment
CARRYOVER ALLOCATION FEE, or PLACED IN SERVICE ALLOCATION FEE	3% of Annual LIHTC or \$1,200 (whichever is greater)	Upon submission of application for Carryover Allocation or application for IRS Form 8609s, whichever occurs first
PLACED IN SERVICE ALLOCATION FEE (Tax Exempt Bond Projects)	3% of Annual LIHTC or \$1,200 (whichever is greater)	Upon submission of application for IRS Form 8609s
LATE FEES: CARRYOVER APPLICATION (State Ceiling Credit only)	\$2,500	Developments failing to apply for Carryover Allocation within 10 business days of the time requirements set forth in the Qualified Allocation Plan.
LATE FEES: PLACED IN SERVICE APPLICATION	\$5,000 and prohibition from participating in subsequent application round.	Developments failing to apply for Form 8609s within the time requirements set forth in the Qualified Allocation Plan.
QUALIFIED CONTRACT FEE	\$20,000	Upon submission of the application
DEVELOPMENT RELIEF FEE	\$3,000	Upon submission of the request
APPEAL FEE	\$1,500	Upon submission of the request
RETURN CREDIT FEE	3% of Annual LIHTC or \$1,200 (whichever is greater)	In the event that the LIHTC Reservation or Conditional Commitment is returned for any reason before Allocation occurs.

*FEES ARE NON-REFUNDABLE, ALTHOUGH IN THE INSTANCE THAT THE RETURN OF TAX CREDIT IS DUE TO UNFORESEEN CIRCUMSTANCES BEYOND A SPONSOR/OWNER'S CONTROL, IHFA RETAINS THE RIGHT TO WAIVE THE FEE.*

*Owner/Sponsors will be responsible for costs incurred by IHFA in conducting compliance audits for developments that have placed in service and will be invoiced annually by IHFA's Compliance Department to collect these fees.*