



Communities of Opportunity Program –Virginia Tax Credit Application

Application Process

Applications will only be accepted on DHCD's COP tax credit application forms. Please do not change or alter these forms in any way or your application will be ineligible!

Incomplete or incorrect applications may result in ineligibility for COP tax credits.

DHCD will process each application and verify unit eligibility with the appropriate **Housing Choice Voucher administrator**. DHCD will determine tax credit allocations and issue eligible landlords a tax credit certificate. It is the landlord's responsibility to submit the tax certificate with the appropriate State tax return in order to use the allocated tax credit. For more information on how to claim the credit on your state tax return, see instructions for Schedule CR (individuals) OR 500CR (C-Corporations). In the cases where a landlord is comprised of multiple individuals, the landlord assumes the responsibility of distributing the tax credits to all partners.

Applications received by **January 31st** will be processed by **April 1st**. Tax credit certificates will be mailed to eligible landlords prior to the Virginia state tax deadline. Pass-through entities must file Form PTE (<https://www.tax.virginia.gov/pass-through-entities>) with the Department of Taxation to allocate the credit.

COP signed and dated application packages should be emailed to:

coptaxcredit@dhcd.virginia.gov

For questions please contact:

*Cheri Miles, Program Manager
(804) 371-7114
Cheri.Miles@dhcd.virginia.gov*

Communities of Opportunity Program –Virginia Tax Credit Application

Landlord Name: _____	Tax Year: <u>20</u> _____
FEIN (if applicable): _____	
Social Security Number (for individuals): _____	
Type: <i>(Credits to be allocated in proportion to ownership or interest in such business entity)</i> <input type="checkbox"/> Individual <input type="checkbox"/> Trust <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership (LP) <input type="checkbox"/> Limited Liability Corporation (L.L.C.) <input type="checkbox"/> Limited Liability Partnership (L.L.P.) <input type="checkbox"/> S Corporation <input type="checkbox"/> C Corporation	
Landlord Contact Information: Contact Name: _____ Street: _____ City/county: _____, Virginia Zip code: _____ Phone : _____ Email (required): _____ Social Security Number (if _____ FEIN: _____	
Is this landlord subject to the Virginia Residential landlord and Tenant Act? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
Within the last five years has this landlord had a Housing Assistance Program contract (Housing Choice Voucher) for any units? <input type="checkbox"/> Yes <input type="checkbox"/> No	

How did you hear about the Communities of Opportunity Tax Credit Program? (Check all that apply.)

- Internet Department of Taxation
 HAP Contractor Colleague Other; _____

For single-family units and multi-family properties with less than four units:

In the chart below please list the specific address, number of bedrooms, total number of full months for the tax year under a Housing Assistance Program (HAP) Contract, and the Housing Choice Voucher program administrator for each unit for which a credit is being requested. Please note that multi-family parcels/complexes with four or more units must complete a Parcel Request for Multi-Family (more than four units) Request.

Single-Family Units Multi-Family (less than four units) Request				
<i>List specific units below</i>	<i># of Bedrooms</i>	<i># of Month¹</i>	<i>Voucher Payment Administrator² (who you receive payment from)</i>	<i>At any point during the 2023 tax year, did this unit have a HAP contract?</i>
<i>Insert Specific Address & Unit Number</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address & Unit Number</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address & Unit Number</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address & Unit Number</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address & Unit Number</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert additional rows as needed</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No

For multi-family parcel/complexes with four or more units:

¹ The number of full months the unit was under a HAP contract within the 2023 tax year.

² The name of the Voucher or HAP administrator on the unit you *receive payment from* –unit eligibility will be confirmed with the administrator. Must provide name, email and phone number to contact.

In the chart below please list the specific address, number of bedrooms, total number of full months for the tax year under a Housing Assistance Program (HAP) Contract, and the Housing Choice Voucher program administrator for each unit for which a credit is being requested in the parcel/complex. Please note that single-family units and units in parcels with less than four units must complete a Single-Family Multi-Family (less than four units) Request. The request should repeat for each parcel/complex for which the landlord may be applying.

Parcel Request for Multi-Family (more than four units) Request				
Parcel 1: Total number of units in parcel/complex _____	<i>Insert Name of Complex, if applicable, and location</i>			
<i>List specific units below</i>	# of Bedrooms	# of Month³	Voucher Payment Administrator⁴ (who you receive payment from)	At any point during the 2023 tax year did this unit have a HAP contract?
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert additional rows as needed</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No

Parcel 2: Total number of units in parcel/complex _____	<i>Insert Name of Complex, if applicable, and location</i>			
<i>List specific units below</i>	# of Bedrooms	# of Month	Voucher Payment Administrator (who you receive payment from)	At any point during the 2023 tax year did this unit have a HAP contract?
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert additional rows as needed</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No

³ The number of full months the unit was under a HAP contract within the 2023 tax year.

⁴ The name of the Voucher or HAP administrator on the unit you **receive payment from** –unit eligibility will be confirmed with the administrator. Must provide name, email and phone number to contact.

Parcel 3: Total number of units in parcel/complex _____	<i>Insert Name of Complex, and location</i>			
<i>List specific units below (copy of HAP contract must be submitted for each unit)</i>	# of Bedrooms	# of Month	Voucher Payment Administrator (who you receive payment from)	At any point during the 2023 tax year did this unit have a HAP contract?
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert additional rows as needed</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No

Parcel 4: Total number of units in parcel/complex _____	<i>Insert Name of Complex, and location</i>			
<i>List specific units below (copy of HAP contract must be submitted for each unit)</i>	# of Bedrooms	# of Month	Voucher Payment Administrator (who you receive payment from)	At any point during the 2023 tax year did this unit have a HAP contract?
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert additional rows as needed</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No

Parcel 5: Total number of units in parcel/complex _____	<i>Insert Name of Complex, and location</i>			
<i>List specific units below (copy of HAP contract must be submitted for each unit)</i>	<i># of Bedrooms</i>	<i># of Month</i>	<i>Voucher Payment Administrator (who you receive payment from)</i>	<i>At any point during the 2023 tax year did this unit have a HAP contract?</i>
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert Specific Address</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No
<i>Insert additional rows as needed</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No

 Signature of applicant or authorized representative of applicant

 Date