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To: Real Estate Department Partners  
From: Real Estate Department  
Date: June 2, 2026

Notice: **RED-26-21**

**Re: Process for Claiming Affordable and Workforce Housing Tax Credit**

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IHCDA has established a procedure for development teams awarded Affordable and Workforce Housing Tax Credits (AWHTCs) to claim their credits. First, the Owner must contact IHCDA for their copy of Form IT-8609, also known as the Indiana AWHTC Eligibility Statement. This will be provided upon receipt and approval of the Final Application and Final Cost Certification package to request IRS Form 8609 for the federal tax credits.

IHCDA will then contact the Indiana Department of Revenue (DOR) to confirm the Owner's eligibility to claim credits. In December of each year, DOR will assign a PIN to each Development, which IHCDA will communicate to the Owner. This PIN will be used to track and validate credit claims and assignments.

If the Owner assigns, sells, or transfers the credit, they must submit a Credit Assignment Form on DOR's e-services portal, [INTIME](#). DOR will issue an acknowledgement letter with a new PIN to the Owner. It is the Owner's responsibility to provide the acknowledgement letter and PIN to the new credit assignee. Failure to file a credit assignment will result in the credit claim on an income tax return being denied.

Questions about Form IT-8609 and the process to claim the AWHTC can be directed to Emily Castro, Bond & State Tax Credit Manager, via [ECastro@ihcda.in.gov](mailto:ECastro@ihcda.in.gov), or to Teresa Browers, Corporate Tax Supervisor, at [AWH@dor.in.gov](mailto:AWH@dor.in.gov).



**ADDRESS** 30 South Meridian Street, Suite 900, Indianapolis, IN 46204  
**PHONE** 317 232 7777 **TOLL FREE** 800 872 0371 **WEB** [www.ihcda.IN.gov](http://www.ihcda.IN.gov)

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