

HOUSING+HEALTHCARE INITIATIVE

National Equity Fund (NEF) is a leading nonprofit Low-Income Housing Tax Credit (LIHTC) syndicator and pioneer in affordable housing with a mission to create and deliver innovative, collaborative financial solutions to expand the creation and preservation of affordable housing. NEF serves as an experienced intermediary, connecting LIHTC investments and **Housing+Health** partnerships by providing opportunities to utilize its relationships, resources and housing expertise that promote better health outcomes.

Created by the Tax Reform Act of 1986, the Federal Low Income Housing Tax Credit (LIHTC) is one of the most effective tools ever created for financing the development of affordable sustainable housing. Enacted to encourage private investment in the sector, the credit underpins 90 percent of all affordable housing developments across the country.

The LIHTC program is a critical tool of the U.S. Treasury to provide state governments and allocating agencies the resources and opportunity to prioritize and support the unique affordable housing needs of each state. States and affordable housing developers rely on intermediaries,



like National Equity Fund, to provide innovative financial solutions through access to sophisticated and dedicated investors. These investors can utilize federal tax credits to offset corporate tax liability in exchange for their investment and participation in supporting affordable housing.

Today, American families living on low incomes or below the poverty line in most of our major urban and rural communities are unable to find permanent housing they can afford, which is critical to the stabilization of their social, health and medical needs. **Housing+Health** partnerships can utilize LIHTC investments as a foundation for supporting these needs for at-risk or under-served populations.

Healthcare organizations have an opportunity to participate in LIHTC equity investments by working with NEF and its extensive network of housing partners across the country. These developments generally serve the same community members that Medicaid Managed Care Organizations (MCOs) already serve. This collaboration allows MCOs to influence the quality, location and services during the planning stages, which provides healthcare organizations the ability to both understand and influence the community partnership structures necessary for better health outcomes.

Within these partnerships, Healthcare organizations will also benefit from an additional layer of incentive through federal corporate liability credits to support a larger tax liability strategy. NEF **Housing+Health** partnerships provide healthcare organizations accelerated opportunities to plan and engage with housing developers and operators in markets where business and operations interests of Medicaid and Medicare contract growth align with the housing needs of communities.

Our professionals are committed to excellence and providing our partners with everything they need to succeed.

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