

**Form CT-1120 WHOD**  
**Workforce Housing Opportunity Development Tax Credit**

**2025**

For Income Year Beginning: \_\_\_\_\_, **2025** and Ending: \_\_\_\_\_.

Name of eligible taxpayer	Connecticut Tax Registration Number
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Please note that each form is year specific. The correct year's form **must** be used.

Use **Form CT-1120 WHOD** to claim the tax credit available under Conn. Gen. Stat. § 8-395a for individuals or entities who make cash contributions to an eligible developer for an eligible workforce housing opportunity development project located in a federally designated opportunity zone.

For taxable income years beginning on or after January 1, 2025, individuals or entities holding a credit voucher administered by the Connecticut Department of Housing (DOH) may apply the tax credit against the taxes imposed under Chapter 208 (Corporation Business Tax) or Chapter 229 (Income Tax) of the Connecticut General Statutes, other than the liability imposed by section 12-707 of the general statutes.

### Tax Credit Amount

A credit may be allowed in an amount equal to 50% of the cash contributions to an eligible developer for an eligible workforce housing opportunity development project located in a federally designated opportunity zone.

The total amount of all tax credits allowed to all individuals or entities must not exceed \$5,000,000 in any one fiscal year.

No tax credit shall be granted to any individual or entity for any contribution of less than \$250.

### Carryforward and Carryback Limitations

The amount of tax credit that is not used in the taxable income year during which the cash contribution was made may be carried forward or back for the five immediately succeeding or preceding taxable or income years until the full credit has been allowed.

### Definitions

**Eligible workforce housing opportunity development project** or **project** means a project for the construction or substantial rehabilitation of rental housing located within an opportunity zone in this state, designated for certain professions that work within the municipality in which the project is located and for very low income families and individuals, and that may incorporate renewable energy technology and be transit-oriented.

**Eligible developer** or **developer** means:

- A nonprofit corporation approved by DOH;
- Any business corporation incorporated that has as one of its purposes the construction, rehabilitation, ownership or operation of housing, and either certified or that has articles of incorporation approved by DOH;
- Any partnership, limited partnership, limited liability partnership, joint venture, trust, limited liability company or association, that has as one of its purposes the construction, rehabilitation, ownership or operation of housing, and either certified or that has basic documents of organization approved by DOH;
- A housing authority approved by DOH; **or**
- A municipal developer.

**Nonprofit corporation** means a nonprofit corporation incorporated according to Chapter 602 of the general statutes or any predecessor statutes thereto, that has as one of its purposes the construction, rehabilitation, ownership or operation of housing and that has articles of incorporation approved by DOH.

### Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

Part I - Credit Computation			
1.	Enter the Tax Credit Voucher number issued by DOH applicable to the 2025 income year.	1.	
2.	<b>Tax Credit:</b> Enter the amount of the tax credit for the 2025 income year as reflected on the Tax Credit Voucher issued by DOH here and on <b>Form CT-1120K</b> , Part I-A, Column A.	2.	00

<b>Part II - Computation of Carryforward</b>						
Credit may be carried forward to five succeeding or preceding income years. See instructions below.						
		<b>A</b> Total Credit Earned	<b>B</b> Credit Applied 2020 Through 2024	<b>C</b> Credit Carried Back to Prior Income years	<b>D</b> Credit Applied to 2025	<b>E</b> Carryforward to 2026
1.	2020 Workforce Housing Opportunity Development tax credit					
2.	2021 Workforce Housing Opportunity Development tax credit					
3.	2022 Workforce Housing Opportunity Development tax credit					
4.	2023 Workforce Housing Opportunity Development tax credit					
5.	2024 Workforce Housing Opportunity Development tax credit					
6.	2025 Workforce Housing Opportunity Development tax credit from 2025 Form CT-1120 WHOD, Part I.					
7.	<b>Total Workforce Housing Opportunity Development tax credit applied to 2025:</b> Add Lines 1 through 6, Column D.					
8.	<b>Total Workforce Housing Opportunity Development tax credit carryforward to 2026:</b> Add Lines 1 through 6, Column E.					

### Computation of Carryforward and Carryback Instructions

**Lines 1 through 6, Columns A through D** - Enter the amount for each corresponding year.

**Lines 2 through 5, Column E** - Subtract Column B, Column C, and Column D from Column A.

**Line 6, Column C** - Any available credit must first be applied against the 2025 income year liability. **Do not exceed the difference between Column A and Column D.**

**Line 6, Column E** - Enter any 2025 tax credits remaining after credits are applied to the 2025 income year and any credit carrybacks are claimed.