



Housing Tax Credits Application For IRS Form 8609/Certification By Owner

Instructions

The information in this Application for IRS Form 8609/Certification by Owner (Application) will be used to complete the IRS Form 8609 (Form 8609), which will be filed with the Internal Revenue Service (IRS). All information provided by you in this Application must be consistent with your Housing Tax Credit (HTC) application and with the Attorney's Opinion and the Final CPA Cost Certification prepared in connection with this Application. Only the Minnesota Housing Finance Agency (Minnesota Housing) or, as applicable, an authorized Suballocator, may issue a Form 8609. No other entity may issue a Form 8609.

You may not file a Form 8609 with the IRS in advance of you or your agent receiving Minnesota Housing's signed version of the approved Form 8609. In addition, neither you nor your agent may electronically file a Form 8609 with the IRS that does not accurately reflect the information contained on Minnesota Housing's signed version of the approved Form 8609. When Minnesota Housing becomes aware that a development's owner/agent has filed a self-prepared Form 8609 with the IRS, Minnesota Housing reserves the right to ban all parties involved from future participation in Minnesota's HTC Program for a period of 10 years.

Certification

As the Qwner of the below-referenced development (Development), I hereby make application for an allocation of tax credits via the issuance of Form 8609 and certify the following:

1. Project Information

Minnesota Housing HTC #(s): _____

Name of Development: _____

Address (do not use P.O. Box): _____

City: _____

County: _____

Zip: _____

2. Determination of Final Tax Credit Allocation

a. Total Qualified basis for all buildings that are part of the Development (from Exhibit A): \$_____

b. Annual Tax Credit allocation from Reservation/Carryover Agreement:

Year	Source	Amount
_____	_____	\$_____
_____	_____	\$_____
Total:		\$_____
c. Maximum Annual Tax Credit Allowed*:		\$_____

*Annual Tax Credit Amount, which is the lesser of the amount limited by the Tax Credit Basis Calculation¹, the Tax Credit Equity Gap Calculation¹, or the amount allocated to the project via issuance of Reservation/Carryover Agreement. (¹Refer to the Determination of Credit tab in The Workbook for this project)

I acknowledge that it is my sole responsibility to fully understand how Section 42 of the Internal Revenue Code of 1986, as amended (Section 42) and the regulations and rules promulgated thereunder, apply to the Development. I understand that final determinations of how Section 42 applies to the Development can only be made by the IRS.

I hereby certify to Minnesota Housing that all design and review processes have been incorporated into the construction of the building(s) of the development as identified in Minnesota Housing's "Rental Housing Design/Construction Standards (RHD/CS)", particularly *Chapter 5 - Housing Tax Credit (Only) Design Standards/Review Process* for the applicable allocation year(s) of the project and including all requirements, design features or special conditions of selection. In addition, the Architect and I have reviewed and fully executed the attached Tax Credit Design Standards/Review Process Certification and are submitting same with this Application for IRS Form 8609.

I hereby state that the Development is in compliance with all HTC program requirements and conditions of selection and any additional or special conditions described in the Minnesota Housing Reservation, Carryover Agreement, HTC Procedural Manual, or Section 42, and that the above information and any other information provided during the Application process is true and correct, to the best of my knowledge and belief.

I hereby certify that the full extent of all federal, state and local subsidies that apply (or are expected to apply) have been disclosed to Minnesota Housing.

Ownership Entity: _____

Ownership Address: _____

City, State, Zip: _____

General Partner: _____

Authorized Signatory for General Partner: _____

Ownership Entity Federal Tax ID #: _____

Email Address: _____

Phone Number: _____

Fax Number: _____

Nonprofit Corporation General Partner (if applicable): _____

Authorized Signatory For Nonprofit Corporation General Partner: _____

Email Address: _____

Phone Number: _____

Fax Number: _____

Acknowledged, agreed, and accepted:

OWNER

Typed or Printed Name of Entity

Typed or Printed Legal Description of Entity and State of Authorization

By: _____
Signature

Typed or Printed Name of Signer

Its: _____
Typed or Printed Title of Signer

Dated: _____

STATE OF _____)

) ss.

COUNTY OF _____)

Subscribed and sworn to before me, a notary public, this _____ day of _____, _____, by _____, _____ of _____ on behalf of said _____

Notary Public