**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