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low income housing tax credit program

Owner Certification of Continuing Program Compliance

Report Date	Certification Period	January 1, 20 December 31, 20	
Project Name		Project Number (Agency to Fill In)	
Address			
City	State	Zip+4	
Tax ID# of Ownership Entity			
<p>If either of the following applies, please check the appropriate box and proceed to page 3 to sign and date this form.</p> <input type="checkbox"/> No buildings have been Placed in Service <input type="checkbox"/> At least one building has been Placed in Service but owner elects to begin credit period in the following year.			

The undersigned _____ (“Owner”), hereby certifies that:

1	The project meets the minimum requirements of (check one).	<input type="checkbox"/> 20–50 test under Section 42(g)(1)(A) of the Code
		<input type="checkbox"/> 40–60 test under Section 42(g)(1)(B) of the Code
		<input type="checkbox"/> Average income test under Section 42(g)(1)(C) of the Code
		<input type="checkbox"/> 15–40 test for “deep rent-skewed” projects under Section 42(g)(4) and 142 (d)(4)(B) of the Code
2	There has been no change in the applicable fraction [as defined in Section 42(c)(1)(B) of the Code] for any building in the project.	<input type="checkbox"/> Change <input type="checkbox"/> No Change
If “Change,” list the applicable fraction to be reported to the IRS for each building in the project for the certification year on page 4.		
3	The owner has received an annual Tenant Income Certification from each low-income resident and documentation to support that certification, or the owner has a recertification waiver letter from the IRS in good standing, and the owner has received a Tenant Income Certification from each low-income resident and documentation to support that certification at their initial occupancy.	<input type="checkbox"/> True <input type="checkbox"/> False
4	Each low-income unit in the project has been rent-restricted under Section 42(g)(2) of the Code.	<input type="checkbox"/> True <input type="checkbox"/> False
5	All low-income units in the project are and have been for use by the general public and used on a non-transient basis [except for transitional housing for the homeless provided under Section 42(i)(3)(B)(iii) of the Code].	<input type="checkbox"/> True <input type="checkbox"/> False <input type="checkbox"/> Homeless
6	No finding of discrimination under the Fair Housing Act, 42 U.S.C. 3601-3619, has occurred for this project. A finding of discrimination includes an adverse final decision by the Secretary of Housing and Urban Development (HUD), 24 CFR 180.680, an adverse final decision by a substantially equivalent state or local fair housing agency, 42 U.S.C. 3616a(a)(1), or an adverse judgment from a federal court.	<input type="checkbox"/> Finding <input type="checkbox"/> No Finding
7	Each building in the project is and has been suitable for occupancy, taking into account local health, safety, and building codes (or other habitability standards), and the state or local government unit responsible for making building code inspections did not issue a report of a violation for any building or low-income unit in the project.	<input type="checkbox"/> True <input type="checkbox"/> False
If “False,” state nature of violation on page 4 and attach copy of the violation report as required by 26 CFR 1.42-5 and any documentation of correction.		

<p>8 Was any low-income unit in the project unsuitable for occupancy for an extended period of time during the year?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>If “Yes,” list the unit(s), provide an explanation on page 4, and attach any documentation confirming the date the unit(s) became suitable for occupancy.</p>	
<p>9 There has been no change in the eligible basis (as defined in Section 42(d) of the Code) of any building in the project since last certification submission.</p>	<input type="checkbox"/> Change <input type="checkbox"/> No Change
<p>If “Change,” state nature of change (e.g., a common area has become commercial space, a fee is now charged for a tenant facility formerly provided without charge, or the project owner has received federal subsidies with respect to the project which had not been disclosed to the allocating authority in writing) on page 4.</p>	
<p>10 All tenant facilities included in the eligible basis under Section 42(d) of the Code of any building in the project, such as swimming pools, other recreational facilities, parking areas, washer/dryer hookups, and appliances were provided on a comparable basis without charge to all tenants in the buildings.</p>	<input type="checkbox"/> True <input type="checkbox"/> False
<p>11 If a low-income unit in the project has been vacant during the year, reasonable attempts were or are being made to rent that unit or the next available unit of comparable or smaller size to tenants having a qualifying income before any units were or will be rented to tenants not having a qualifying income.</p>	<input type="checkbox"/> True <input type="checkbox"/> False
<p>12 If the income of tenants of a low-income unit in any building increased above the limit allowed in Section 42(g)(2)(D)(ii) of the Code, the next available unit of comparable or smaller size in that building was or will be rented to residents having a qualifying income.</p>	<input type="checkbox"/> True <input type="checkbox"/> False
<p>13 An extended low-income housing commitment as described in Section 42(h)(6) was in effect, and the project meets the provisions, including any special provisions, as outlined in the extended low-income housing commitment (not applicable to buildings with tax credits from years 1987-1989).</p>	<input type="checkbox"/> True <input type="checkbox"/> False <input type="checkbox"/> N/A
<p>14 No tenants in low-income units were evicted or had their tenancies terminated other than for good cause and no tenants had an increase in the gross rent with respect to a low-income unit not otherwise permitted under Section 42.</p>	<input type="checkbox"/> True <input type="checkbox"/> False
<p>15 The owner received its credit allocation from the portion of the state ceiling set-aside for a project involving “qualified nonprofit organizations” under Section 42(h)(5) of the Code and its nonprofit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code.</p>	<input type="checkbox"/> True <input type="checkbox"/> False <input type="checkbox"/> N/A
<p>16 There has been no change in the ownership or management of the project.</p>	<input type="checkbox"/> Change <input type="checkbox"/> No Change
<p>If “Change,” complete page 4 detailing the changes in ownership or management of the project.</p>	
<p>17 Was the owner involved in litigation to which the owner was a party on health and/or safety matters of past or present households or that would materially impact the owner’s ability to comply with the terms of the LURA?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>If “Yes,” provide an explanation on page 4, and attach any documentation as necessary.</p>	
<p>18 The owner complied with average income requirements as outlined in the LURA, CHFA’s compliance monitoring guidance, and any related guidance issued by the IRS.</p>	<input type="checkbox"/> True <input type="checkbox"/> False <input type="checkbox"/> N/A (owner did not elect average income as the minimum set-aside requirement)
<p>19 The owner has not refused to lease a unit to an applicant based solely on the applicant’s status as a holder of a Section 8 voucher.</p>	<input type="checkbox"/> True <input type="checkbox"/> False
<p>20 The owner complied with the provisions of the Violence Against Women Reauthorization Act of 2013 – VAWA.</p>	<input type="checkbox"/> True <input type="checkbox"/> False
<p>21 The owner and its management agent maintained appropriate internal controls to identify and detect fraud, including providing training for their staff.</p>	<input type="checkbox"/> True <input type="checkbox"/> False

additional certification required only for lihtc projects financed with chfa tax-exempt bonds via a conduit bond issue

Have you filed an "Annual Certification of a Residential Rental Project," IRS Form 8703, and provided a copy to CHFA?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Was the project used solely as a Qualified Residential Rental Project in accordance with the requirements of subsection 142(d) of the Internal Revenue Code?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Did owner comply with the requirements of the Tax Certificate, Written Procedures for Ongoing Tax Compliance, and other covenants and disclosure obligations in the bond documents executed upon issuance of the bonds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

additional certification required only for lihtc projects financed with state affordable housing tax credits

The owner complied with the requirements of the state Affordable Housing Tax Credit program as outlined in the LURA and the compliance manual.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
In the previous year the owner experienced a recapture of federal Low Income Housing Tax Credits.	<input type="checkbox"/> True	<input type="checkbox"/> False
If "True:"		
The Owner notified the Colorado Department of Revenue of such recapture.	<input type="checkbox"/> True	<input type="checkbox"/> False
The Owner (a) determined the impact of such non-compliance on the amount of state affordable housing tax credits; and, (b) to the extent necessary, filed an amended state tax return with the Colorado Department of Revenue.	<input type="checkbox"/> True	<input type="checkbox"/> False

Please note: Failure to complete this form in its entirety will result in noncompliance with the program requirements. In addition, any individual other than an owner or general partner of the project is not permitted to sign this form, unless permitted by the state agency.

signature

The project is otherwise in compliance with the Code, including any Treasury Regulations; the applicable State Allocation Plan; and all other applicable laws, rules, and regulations. This Certification and any attachments are made **Under Penalty of Perjury**.

Name of Ownership Entity

By

Date

Title

please provide current contact information for both ownership and management

owner

Owner Contact	Owner Contact Phone	
Owner Contact Fax	Owner Contact Email	
Owner Address		
City	State	Zip

management

Management Company Name	Management Phone	
Management Contact		
Management Fax	Management Email	
Management Address		
City	State	Zip

transfer of ownership (to be completed **only** if "change" marked for question 16 above)

Date of Change	Taxpayer ID Number
Legal Owner Name	
General Partnership	
Status of Partnership (LLC, etc.)	