



GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
GENERAL COUNSEL



CHECKLIST FOR A TAX RELIEF CERTIFICATION

Application process and check list for a non-profit developer's request for tax relief pursuant to the Nonprofit Affordable Housing Developer Tax Relief Program under DC Code Section 47-1005.02 ("Tax Relief Program")

The non-profit developer submits the application for tax relief to DHCD. The application must include as exhibits to the application:

- Organizational documents for the applying entity and all other entities under the control of the non-profit developer (Exhibit A).
- Tax exemption letter from the IRS showing the tax exempt status of the non-profit entity (Exhibit B).
- Purchase and Sale Agreement between the seller and the applicant eligible owner regarding the purchase of the eligible property (Exhibit C).
- Recorded Deed showing the ownership of the property by the applicant eligible owner, If applicable (Exhibit D).
- Award of LIHTC, if applicable (Exhibit E).
- Proposed Tax Relief Certification (Exhibit F).

NOTE: DHCD will record a declaration of covenant if the developer is still in the process of applying for tax credits.

The Office of General Counsel reviews the application and grants the certificate subject to OTR's final approval.