



**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**  
 1800 Martin Luther King Jr. Avenue SE | Washington, DC 20020  
 202-442-7200 | www.dhcd.dc.gov



## LOW INCOME HOUSING TAX CREDIT (LIHTC) OWNER'S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE

The Internal Revenue Service (IRS) Monitoring Regulations require all Owners of Low Income Housing Tax Credit (LIHTC) properties to annually submit an Owner Certification to the Tax Credit Allocating Agency (DHCD). If you have claimed tax credits or are in the extended use period for the property indicated in this report, you must complete the certification and return it to the DC Department of Housing and Community Development (DHCD). If there are low income tenants at the project as of December 31 for any year, an AOC must be completed.

|   |                                |                         |
|---|--------------------------------|-------------------------|
| <b>Certification Dates:</b>   | From: <b>January 1,</b>        | To: <b>December 31,</b> |
| <b>Project Name:</b>  |                                | <b>DCHD Project No:</b> |
| <b>Project Address:</b>   | <b>City:</b><br>Washington, DC | <b>Zip:</b>             |
| <b>Tax ID # of Ownership Entity:</b>  |                                |                         |
| <input type="checkbox"/> No buildings have been Placed in Service.<br><input type="checkbox"/> At least one building has been placed in Service but owner elects to begin credit period in the following year.<br>If either of the above applies, please check the appropriate box, and proceed to page 3 to sign and date this form. |                                |                         |

The undersigned \_\_\_\_\_ on behalf of \_\_\_\_\_ (the "Owner"), hereby certifies that:

1. The project meets the minimum set-aside requirements under Section 42 (g)(1) and Treasury Regulation Section 1.42-5(c)(1)(i). (Check one.)
  - 20 - 50 test under Section 42(g)(1)(A) of the Code
  - 40 - 60 test under Section 42(g)(1)(B) of the Code
  - 15 - 40 test for "deep rent-skewed" projects under Section 42(g)(4) and 1.42(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:
  - NO CHANGE       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 received a re-certification waiver letter from DHCD stating the property is in good standing, has received an annual Tenant Income Certification from each low-income resident, and documentation to support the certification at their initial occupancy:

YES             NO

4. Each low-income unit in the project has been rent-restricted under Section 42(g)(2) of the Code:

YES             NO

5. All low-income units in the project are and have been available 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):

YES             NO             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:

YES             NO

7. On December 31, 2017, each unit and each building in the project is and has been suitable for occupancy, taking into account local health, safety, building codes and UPCS (or other habitability standards). No units are unsuitable for occupancy because of fire, flood, or mold 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:

YES             NO

If “No”, state nature of violation on page 4 and attach a copy of the violation report as required by 26 CFR 1.42-5 and any documentation of correction.

8. 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:

NO CHANGE             CHANGE

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 that had not been disclosed to the allocating authority in writing) on page 4.

9. 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 building:

YES             NO

10. If a low-income unit in the property became 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 in the property were or will be rented to tenants not having a qualifying income:

YES             NO

Was Vacant Unit Rule followed?

YES             NO

11. 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 tenants having a qualifying income:

YES             NO

Was Next Available Unit rule followed?

YES             NO

12. An extended low-income housing commitment as described in section 42(h)(6) was in effect, including the requirement under section 42(h)(6)(B)(iv) that an owner cannot refuse to lease a unit in the project to an applicant because the applicant holds a voucher or certificate of eligibility under Section 8 of the United States Housing Act of 1937, 42 U.S.C. 1437s. Owner has not refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 voucher and the project otherwise 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):

YES             NO             N/A

Extended Use in place

YES             NO

13. The owner received its credit allocation from the portion of the state ceiling set-aside for a project involving "qualified non-profit organizations" under Section 42(h)(5) of the code and its non-profit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code:

YES             NO             N/A

14. There has been no change in the ownership or management of the project:

NO CHANGE             CHANGE

If "Change," complete page 4 detailing the changes in ownership or management of the project.

15. IRS form 8609 Part II "First Year Certification" has been completed, signed and dated by the owner. The owner maintains copies of the 8609s for DHCD's inspection. Owner agrees to provide fully executed and signed copies of 8609s to DHCD upon request. Are 8609s completed and available for inspection?

YES                       NO

16. I certify that I have included in each tenant's lease a provision prohibiting the termination of tenancy or eviction of the tenant of a Low-Income Housing unit without good cause.

YES                       NO

17. I certify that I have advised the District of Columbia Department of Housing and Community Development of any occurrence(s) of tax credit units placed-*out-of-service*.

YES                       NO

**Note:** Failure to complete this form in its entirety will result in noncompliance with Internal Revenue Code Section 42 program requirements. In addition, any individual other than an owner or general partner of the project is not permitted to sign this form, unless authorized by the District of Columbia Department of Housing and Community Development.

The project is otherwise in compliance with the Code, including any Treasury Regulations, the applicable District of Columbia Qualified Allocation Plan, and all other applicable laws, rules and regulations. This Certification and any attachments are made UNDER PENALTY OF PERJURY.

\_\_\_\_\_  
(Ownership Entity)

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Note:** This form must be signed, preferably in blue ink, and mailed to the address on page 6.



## CHANGE IN MANAGEMENT CONTACT

|                              |  |
|------------------------------|--|
| Date of Change:              |  |
| Management Co. Name:         |  |
| Management Address:          |  |
| Management city, state, zip: |  |
| Management Contact:          |  |
| Management Contact Phone:    |  |
| Management Contact Email:    |  |

**Mail To:**

Government of the District of Columbia  
Department of Housing and Community Development  
1800 Martin Luther King Jr. Avenue, SE  
Washington, DC 20020