

**OWNER'S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE**

<b>TO:</b> RIHousing  MF LIHTC Compliance Specialist  44 Washington Street  Providence, RI 02903-1721	<b>FROM:</b> Project _____  Address _____  _____
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**THIS CERTIFICATION IS MADE UNDER PENALTY OF PERJURY**

DATE SUBMITTED	<i>Certification for the</i> _____ <i>previous 12 month period</i>	From:	1/1/2018	To:	12/31/2018
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The following certifications are made pursuant to Section 42 of the Internal Revenue Code of 1986, as amended and as required by the Department of Treasury in 26 Code of Federal Regulations Part 1.42-5

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| <b>YES</b> | 1. | Has the project been sold, foreclosed upon, destroyed or condemned since the last Annual Owner's Certification of Compliance? If yes, attach an explanatory statement including the new owner's name, address and ZIP code, and the date of disposition: the date the ownership actually transferred.  |
| <b>NO</b>  |    |  |
| <b>YES</b> |    | Does the owner have intentions of disposing of the project { IRC §42(c)(2) } in the next calendar year? If yes, attach a detailed explanatory statement.   |
| <b>NO</b>  |    |  |
| <b>YES</b> |    | Has the owner voluntarily and permanently withdrawn from the Program? If yes, attach a copy of the notification to Rhode Island Housing.   |
| <b>NO</b>  |    |  |
| <b>YES</b> | 2. | Has the project met the requirements of its minimum set-aside election?  |
| <b>NO</b>  |    | a. the 20/50 test under section 42(g)(1)(A) of the Internal Revenue Code or<br>b. the 40/60 test under section 42(g)(1)(B) of the Internal Revenue Code?   |
| <b>YES</b> | 3. | Has the project met the requirements of any optional set-asides that were elected in its applications for tax credit allocations?  |
| <b>NO</b>  |    |  |
| <b>YES</b> | 4. | Was there a change in the applicable fraction (as defined in section 42(c)(1)(B)) of any building in the project? If YES, please give a description of the change.   |
| <b>NO</b>  |    |  |
| <b>YES</b> | 5. | Has an annual Tenant Income Certification and supporting documentation been received from each low-income tenant in the project?   |
| <b>NO</b>  |    |  |
| <b>YES</b> | 6. | Is each low-income unit in the project rent-restricted under section 42(g)(2) of the Internal Revenue Code?  |
| <b>NO</b>  |    |  |
| <b>YES</b> | 7. | Are all units in the project for use by the general public (as defined in §1.42-9), including the requirement that no finding of discrimination under the Fair Housing Act, 42 U.S.C. 3601-3619 occurred for the project?  |
| <b>NO</b>  |    |  |
| <b>YES</b> | 8. | Has a finding of discrimination under the Fair Housing Act, 42 USC 3601-3619, occurred for this project? A finding of discrimination includes an adverse final decision by the Secretary of the Department 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.   |
| <b>NO</b>  |    |  |
| <b>YES</b> | 9. | Are the buildings and low-income units in the project suitable for occupancy taking into account local health, safety and building codes (and other habitability standards) and has the state or local government unit responsible for making building code inspections not issued a report of a violation for any building or low-income unit in the project? Attach any notices of violations issued by a local or state building inspector that were issued on any unit or building during this certification period and any documentation of correction. |
| <b>NO</b>  |    |  |

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- YES** 10. Has the project continually operated in compliance with the Violence Against Women Act (VAWA), including amendments made in connection with the 2013 reauthorization and all related implementing regulations, which provide protections for residents and applicants who are victims of domestic violence, dating violence, sexual assault, an/or stalking?  
**NO**
- YES** 11. Has there been a change in the eligible basis (as defined in section 42(d) of the Code) of any building in the project? If YES, please give the nature of the changes.  
**NO**
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- YES** 12. Are all tenant facilities included under section 42(d) of the Code of any building in the project (such as swimming pools, recreation facilities, parking lots, washer/dryer hookups and appliances etc.) provided on a comparable basis to all tenants in the building(s) without a separate charge?  
**NO**
- YES** 13. Were reasonable attempts made to rent any unit to tenants having a qualifying income when any low-income unit in the project became vacant during the year?  
**NO**
- YES** 14. Were any units of comparable or smaller size rented to tenants not having a qualifying income while a low-income unit was vacant?  
**NO**
- YES** 15. Did the income of any tenants of units increase above one hundred forty percent (140%) of the applicable income limit allowed in Section 42(g)(2)(D)(ii), of the Code?  
**NO**
- YES** 16. If the answer to question #15 is YES, was the next available unit of comparable or smaller size leased to tenants having a qualifying income?  
**NO**
- YES** 17. Has the Owner refused to lease a unit in the project to an applicant holding a voucher or certificate of eligibility under Section 8 of the United States Housing Act of 1937, 42 U.S.C. 1437s? This commitment is set forth in the extended use agreement, or the Land Use Restriction Agreement (the "LURA") as required by Section 42(h)(6) (Note: not applicable to buildings with tax credits from years 1987 – 1989).  
**NO**  
**N/A**
- YES** 18. Were all low-income units in the projected used on a non-transient basis? (Non-transient basis not applicable to Single Room Occupancy units.)  
**NO**  
**N/A**
- YES** 19. Is the project in compliance with all subsidy programs or other applicable restrictive covenants?  
**NO**  
**N/A**
- YES** 20. In accordance with IRC 142(d)(7) Owners of properties financed with multifamily tax-exempt bonds are required to annually file Form 8703 with the IRS. Was Form 8703 (Annual Certificate of a Residential Rental Project) filed with the IRS? If yes, attach a copy of the completed form.  
**NO**  
**N/A**
- YES** 21. If 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, did the nonprofit entity materially participate in the operation of the project within the meaning of Section 469(h) of the Code? (If yes, complete non-profit section on page 3.)  
**NO**  
**N/A**
- YES** 22. The nonprofit organization participating in this project is an organization recognized by the Internal Revenue Service as a 501(c)(3) or 501(c)(4) organization and is validly existing and in good standing under the laws of the State of Rhode Island. The nonprofit is not affiliated with or controlled by any for-profit entity and one of the exempt purposes of the nonprofit includes the fostering of low-income housing. The nonprofit has an ownership interest in the project and has met the criteria defined as material participation in Section 469(h) and the owner has maintained documentation to support compliance.  
**NO**  
**N/A**

## OWNER'S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE

**For Non-Profits - Check the appropriate criteria met by the nonprofit:**

Name of Nonprofit: \_\_\_\_\_

Nonprofit Taxpayer ID: \_\_\_\_\_

Nonprofit participates in the activity for more than 500 hours during the tax year.

Nonprofit's participation constitutes substantially all of the participation in the activity of all individuals (including non-owners) for the tax year.

Nonprofit participates in the activity for more than 100 hours during the tax year and its participation is not less than the participation of any other taxpayer for such year.

Nonprofit activity is a significant participation activity for the tax year and the taxpayer's participation in all significant participation activities during the year exceeds 500 hours. A significant participation activity is one in which the taxpayer has more than 100 hours of participation during the tax year but fails to satisfy any other test for material participation.

The nonprofit materially participated in the activity for any 5 of the 10 tax years immediately preceding the year in question.

Based on all facts and circumstances, the nonprofit participates in the activity on a regular, continuous and substantial basis during the tax year. To satisfy the facts-and circumstances test, a nonprofit must participate in an activity for more than 100 hours. The nonprofit's management services are not taken into account unless no other individual is compensated for management services and no other individual performs management services exceeding the hourly total of such services performed by the nonprofit.

**To be completed by Owner:**

MANAGEMENT AGENT INFORMATION	
<i>Management Company</i>	<i>Tax Payer ID</i>
<i>Management Co. Contact (name/title)</i>	<i>Email</i>
<i>Management Co. address</i>	<i>Phone</i>
<i>On-site Manager (name/title)</i>	<i>Email</i>
<i>On-site Manager's address</i>	<i>Phone</i>

<b>OWNER INFORMATION</b>	
<i>Owner Name</i>	<i>Taxpayer ID</i>
<i>Owner Address</i>	<i>Email and phone</i>
<i>Partnership Name</i>	<i>Taxpayer ID</i>
<i>Partnership Address</i>	<i>Email and phone</i>
<i>General Partner</i>	<i>Taxpayer ID</i>
<i>General Partner Address</i>	<i>Email and phone</i>

**SIGNATURE:** Failure to complete this form in its entirety will result in noncompliance in accordance with IRS Regulation 1.42-5 (c)(1)

\_\_\_\_\_  
**Signature of owner, signing partner, or officer**

\_\_\_\_\_  
**TITLE OF SIGNING PARTNER OR OFFICER IF OWNER IS NOT AN INDIVIDUAL**

**NOTARY:** \_\_\_\_\_

SWORN to before me this \_\_\_\_\_ Day of \_\_\_\_\_ 20\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Notary Signature and number

\_\_\_\_\_  
 Notary Public for State of:

\_\_\_\_\_  
 My commission expires: