



Low Income Housing Tax Credit
Check List for Annual Compliance Packages

This check list must be used when submitting compliance packages to the Agency for approval. Please check off each item as it pertains to the property and submit complete package on or before January 31st. Failure to submit by the deadline is noncompliance that shall be reported to the IRS.

Property Name: _____ LITC#: _____

Property Contact Information:

Owner Contact Information:

Site Mgr: _____

Owner's Name: _____

Phone: _____

Phone: _____

E-mail: _____

E-mail: _____

Managing Agent/Compliance Specialist Contact Information:

Name: _____ Phone: _____ E-mail: _____

- Recert notices, Notice to Cease, Notice to Quit and court documentation for any tenants **not recertified**
- Marketing efforts for all vacancies exceeding 90 days (newspaper ads, outreach, etc.) **maximum of 10 pgs.**
- Explanation for Transient Housing units (**occupied for less than six (6) months**)
- Explanation for \$0 income households with a tenant rent portion
- Owner's Certificate of Continuing Program Compliance
- Owner's Certificate of Continuing Program Compliance **During the Extended Use Period**
- Monitoring Fee-\$20 per low income unit made payable to NJHMFA for all properties in the Extended Use Period (year 16 and beyond) and/or entering the extended use period for the current year
- Documentation to support the Tenant Paid Utility Allowance(s) entered in Mitas for the reporting year
- IRS Form 8609 with Part II completed (**if not previously submitted**)
- Year 15 Status Report (**for projects in year fourteen (14) of the Initial Compliance Period**)
- Tax Credit Certification + 2021 Continuing Education Certification (minimum of six (6) hours) for the person processing the Tenant Income Certification (TIC). CPO, Voucher, Assisted Housing Manager Certifications, etc. are not applicable. Please do not submit.**
- List of Unit Transfers for the reporting year – (**Transfers In/Out must have the same effective date in Mitas**)
- List of ACC, PHA or any units with special program requirements excluding HUD programs (**if applicable**)
- List of Market Units for reporting year (**if applicable**)
- List of units exceeding eight (8) household members (**if applicable**)
- List of Board Members- **if the property is governed by a board and does not have an owner**

To access forms or Analyst list visit: <http://www.state.nj.us/dca/hmfa/developers/credits/compliance/>

All compliance packages should be mailed to the Tax Credit Analyst for the property via USPS, UPS, FedEx, etc.

****If you have any questions, please contact the Tax Credit Analyst assigned to your property. ****