



December 10, 2021

Dear Owner:

RE: 2021 Annual Tax Credit Compliance

The New Jersey Housing and Mortgage Finance Agency (NJHMFA), as the designated administrator of the low-income housing tax credit program for the State of New Jersey, has the obligation under Section 42 of the Internal Revenue Code of 1986 ("Code"), as amended, to monitor the use of low-income tax credits and ensure that such use is in compliance with the provisions of the Code.

Please submit the following items to NJHMFA no later than January 31, 2022 for monitoring requirements:

1. Low Income Housing Tax Credit Check List for Annual Compliance Packages **
2. Owner's Certificate of Continuing Program Compliance signed by the project owner **
3. Owner's Certificate of Continuing Program Compliance During the Extended Use Period signed by the Owner**
4. Annual tenant information for calendar year 2021 must be transmitted via the Mitas Web Access System:
If your project has not been issued a Mitas password yet, please contact your Tax Credit Analyst.
5. Monitoring fee of \$20 per low income unit payable to NJHMFA for all projects in the Extended Use Period
6. Documentation to support the 2021 Utility Allowance amounts entered in Mitas
7. IRS Form 8609 with Part II completed (if not previously submitted)
8. Year 15 Status Report (if applicable) **
9. LIHTC Check List for Annual Social Services, Special Needs or Supportive Housing Models **
10. Annual Certification for Projects with Social Service Models (if applicable) **
11. Annual Certification for Projects in the Supportive Housing Cycle or with Set-Aside Special Needs Units
12. Special Needs Population Form (if applicable) **
13. Frail Elderly Certification (if applicable) **

***** Please be sure to visit our website for the updated forms required for your submission at www.njhousing.gov. *****

Items 1-8 above shall be sent to the Tax Credit Analyst assigned to your project. Please refer to the Tax Credit Assignment list on the NJHMFA site, since your assigned Analyst may have changed.

Items 9-13 in red above shall be sent to Maria DiMaggio, Social Services Administrator.

Failure to submit these items by January 31, 2022 is noncompliance that shall be reported to the Internal Revenue Service.

If you have any questions, please contact the Tax Credit Analyst assigned to your property or **Maria DiMaggio**, mdimaggio@njhmfa.gov, regarding social services and supportive housing/ special needs units.

Sincerely,

Donna M. Spencer
Director of Multifamily/Supported Housing and Lending