|  |  |
| --- | --- |
| TENANT INCOME CERTIFICATION 🞎 Initial Certification 🞎 Recertification 🞎 Other \_\_\_\_\_\_\_\_\_ | Effective Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  LIHTC Qualification Date: \_\_\_\_\_\_\_\_\_\_\_\_  (MM/DD/YYYY) |
| PART I - DEVELOPMENT DATA | |

Property Name: County: BIN #:

Address: Unit #: # Bedrooms:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | |  | |  | |  | PART II. HOUSEHOLD COMPOSITION | | | | | | | |
| HH  Mbr # | Last Name | | First Name | | Middle  Initial | | | Relationship to Head  of Household | Race | Ethnicity | Disabled? | Date of Birth MM/DD/YYYY | F/T Student  (Y or N) | Last 4 digits of SSN |
| 1 |  | |  | |  | | | H |  |  |  |  |  |  |
| 2 |  | |  | |  | | |  |  |  |  |  |  |  |
| 3 |  | |  | |  | | |  |  |  |  |  |  |  |
| 4 |  | |  | |  | | |  |  |  |  |  |  |  |
| 5 |  | |  | |  | | |  |  |  |  |  |  |  |
| 6 |  | |  | |  | | |  |  |  |  |  |  |  |
| 7 |  | |  | |  | | |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **PART III. GROSS ANNUAL INCOME (USE ANNUAL AMOUNTS)** | | | | |
| HH  Mbr # | (A)  Employment or Wages | (B)  Soc. Security/Pensions | (C)  Public Assistance | (D)  Other Income |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| TOTALS | $ | $ | $ | $ |
| Add totals from (A) through (D), above TOTAL INCOME (E): | | | | $ |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PART IV. INCOME FROM ASSETS** | | | | | | | | |
| HH Mbr # | (F)  Type of Asset | | | (G)  C/I | (H)  Cash Value of Asset | | (I)  Annual Income from Asset |
|  |  | | |  |  | |  |
|  |  | | |  |  | |  |
|  |  | | |  |  | |  |
|  |  | | |  |  | |  |
|  |  | | |  |  | |  |
| TOTALS: | | | | | $ | | $ |
| Enter Column (H) Total | |  | Passbook Rate | | |  |  |
| If over $5,000 | | $\_\_\_\_\_\_\_\_\_\_\_\_\_ | X .06% | | | = (J) Imputed Income | $ |
| Enter the greater of the total of column I, or J: imputed income **TOTAL INCOME FROM ASSETS (K)** | | | | | | | $ |

|  |  |
| --- | --- |
| (L) Total Annual Household Income from all Sources [Add (E) + (K)] | $ |

Effective Date of Income Certifications:

Household Size a Certification:

|  |
| --- |
| HOUSEHOLD CERTIFICATION & SIGNATURES |

The information on this form will be used to determine maximum income eligibility. I/we have provided for each person(s) set forth in Part II acceptable verification of current anticipated annual income. I/we agree to notify the landlord immediately upon any member of the household moving out of the unit or any new member moving in. I/we agree to notify the landlord immediately upon any member becoming a full time student.

Under penalties of perjury, I/we certify that the information presented in this Certification is true and accurate to the best of my/our knowledge and belief. The undersigned further understands that providing false representations herein constitutes an act of fraud. False, misleading or incomplete information may result in the termination of the lease agreement.

Signature *(Date)* Signature *(Date)*

Signature *(Date)* Signature *(Date)*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PART V. DETERMINATION OF INCOME ELIGIBILITY** | | | | | | |
| **RECERTIFICATION ONLY:** | | | | | | |
| TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES:  From item (L) on page 1 | $ |  | Household Meets Income Restriction at: |  | Current Income Limit x 140%:  $ | |
| Current Income Limit per Family Size: | $ |  | 🞎 60% 🞎 50%  🞎 40% 🞎 30%  🞎\_\_\_\_\_% |  | Household Income exceeds 140% at recertification:  🞎 Yes 🞎No | |
|  |  |  | | | |  |
| Household Income at Move-in: | $ | Household Size at Move-in: | | | |  |
|  |  |  | | | |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PART VI. RENT** | | | | | | | | |
| Tenant Paid Rent | $ | |  | | Rent Assistance: $\_\_\_\_\_\_\_\_\_\_\_\_ | | | |
| Utility Allowance | $ | |  | | Other non-optional charges: $\_\_\_\_\_\_\_\_\_\_\_\_ | | | |
|  |  | |  | | Source of Federal Rental Assistance $\_\_\_\_\_\_\_\_\_\_\_\_ (1-8) | | | |
| GROSS RENT FOR UNIT:  (Tenant paid rent plus Utility Allowance & other non-optional charges) | $ | |  | | 1. HUD MF Project-based Rental Assistance 2. HUD Section 8 Moderate Rehab 3. Public Housing Operating Subsidy 4. HOME 5. HUD Housing Choice Voucher, tenant-based 6. HUD Project-based Voucher 7. USDA Section 521 Rental Assistance Program 8. Other Federal Rental Assistance | | | |
| Maximum Rent Limit for this unit: | $ | |  | | Unit Meets Rent Restriction at:  60% 50% 40% 30% \_\_\_\_\_% | | | |
|  |  | |  | | | | |  |
| **PART VII. STUDENT STATUS** | | | | | | | | |
|  | | | | | | |  | | |
|  | | | | | | | \*Student Explanation: | | |
| ARE ALL OCCUPANTS FULL TIME STUDENTS? If yes, Enter student explanation\* | | | | | | | 1 TANF assistance | | |
|  | | (also attach documentation) | | | | | 2 Job Training Program | | |
| 🞎 yes 🞎 no | |  | | | | | 1. Single parent/dependent child 2. Married/joint return | | |
|  | | Enter 1-6 | |  | |  | 1. Previous Foster Care 2. Extended Use Period | | |
|  | |  | | | | |  | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PART VIII. PROGRAM TYPE** | | | | | |
| Mark the program(s) listed below (a. through e.) for which this household’s unit will be counted toward the property’s occupancy requirements. Under each program marked, indicate the household’s income status as established by this certification/recertification. | | | | |
| a. Tax Credit 🞎  See Part V above. | b. HOME 🞎  *Income Status*  🞎 ≤ 50% AMGI  🞎 ≤ 60% AMGI  🞎 ≤ 80% AMGI  🞎 OI**\*\*** | c. Tax Exempt 🞎 Income Status 🞎 50% AMGI  🞎 60% AMGI  🞎 80% AMGI  🞎 OI**\*\*** | |  | | --- | | d. AHDP 🞎  *Income Status*  🞎 50% AMGI  🞎 80% AMGI  🞎 OI**\*\*** | | e. 🞎  *(Name of Program)*  *Income Status*  🞎 \_\_\_\_\_\_\_\_\_\_  🞎 \_\_\_\_\_\_\_\_\_\_  🞎 OI**\*\*** |
| **\*\*** Upon recertification, household was determined over-income (OI) according to eligibility requirements of the program(s) marked above. | | | | |

|  |
| --- |
| **SIGNATURE OF OWNER/REPRESENTATIVE** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| Based on the representations herein and upon the proofs and documentation required to be submitted, the individual(s) named in Part II of this Tenant Income Certification is/are eligible under the provisions of Section 42 of the Internal Revenue Code, as amended, and the Land Use Restriction Agreement (if applicable), to live in a unit in this Project. | | | | | | |
|  | | | | | | |
|  |  |  |  |  |  |  |
| SIGNATURE OF OWNER/REPRESENTATIVE |  | DATE |  |  |  |  |
|  |  |  |  |  |  |  |

## INSTRUCTIONS FOR COMPLETING

**TENANT INCOME CERTIFICATION**

*This form is to be completed by the owner or an authorized representative.*

Part I - Development Data

Check the appropriate box for Initial Certification (move-in), Recertification (annual recertification), or Other. If Other, designate the purpose of the recertification (i.e., a unit transfer, a change in household composition, or other state-required recertification).

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Effective Date: |  | Enter the effective date of the certification. For move-in, this should be the move-in date. For annual recertification, this effective date should be no later than one year from the effective date of the previous (re)certification. |
| Move-in Date: |  | Enter the date the tenant has or will take occupancy of the unit. |
|  |  |  |
| Property Name: |  | Enter the name of the development. |
|  |  |  |
| TIN: |  | Federal Tax Identification Number |
|  |  |  |
| County: |  | Enter the county (or equivalent) in which the building is located. |
|  |  |  |
| BIN #: |  | Enter the Building Identification Number (BIN) assigned to the building (from IRS Form 8609). |
|  |  |  |
| Address: |  | Enter the address of the building. |
|  |  |  |
| Unit Number: |  | Enter the unit number. |
|  |  |  |
| # Bedrooms: |  | Enter the number of bedrooms in the unit. |

**Part II - Household Composition**

Name: List last name, first name and middle initial of all occupants of the unit.

Relationship to head of household: Identify each household member’s relationship to the head of household by using one of the following coded definitions:

H – Head of Household; S – Spouse; A – Adult co-tenant; O – Other family member; C – Child; F – Foster child(ren)/adult(s); L – Live-in caretaker; N – None of the above.

Race: Enter each household member’s race by using one of the following coded definitions:

1 – White; 2 – Black/African American; 3- American Indian/Alaska Native; 4 – Asian;

5 – Native Hawaiian/Other Pacific Islander.

Ethnicity: Enter each household Member’s ethnicity by using on eof the following coded definitions:

1 – Hispanic or Latino; 2 – not Hispanic or Latino

Disabled?: Enter 1 = yes; 2 = no. If any member of the household is disable according to Fair Housing Act definition for handicap (disabled):

* A physical or mental impairment which substantially limits one or more major life activities; a record of such an impairment; or being regarded as having such an impairment. For a definition of “physical or mental impairment” and other terms used in this definition, please see 24 CFR 100.201.
* “Handicap” does not include current, illegal use of or addition to a controlled substance.
* An individual shall not be considered to have a handicap solely because that individual is a transvestite.

Date of birth: Enter each household member’s date of birth. MM/DD/YYYY

Student status: Enter 1 = yes or 2 = no; if household member is a full-time student or not.

Social security number: Enter the last four digits of the social security number or last four digits of the alien registration number for each occupant. If the tenant does not have a social security or alien registration number, please enter the numerical birth month and last two digits of the birth year (example: January 1, 1970, enter 0170)

If there are more than 7 occupants, use an additional sheet of paper to list the remaining household members and attach it to the certification.

**Part III - Annual Income**

**See HUD Handbook 4350.3 for complete instructions on verifying and calculating income, including acceptable forms of verification.**

From the third party verification forms obtained from each income source, enter the gross amount anticipated to be received for the twelve months from the effective date of the (re)certification. Complete a separate line for each income-earning member. List the respective household member number from Part II.

|  |  |  |
| --- | --- | --- |
| Column (A) |  | Enter the annual amount of wages, salaries, tips, commissions, bonuses, and other income from employment; distributed profits and/or net income from a business. |
|  |  |  |
| Column (B) |  | Enter the annual amount of Social Security, Supplemental Security Income, pensions, military retirement, etc. |
|  |  |  |
| Column (C) |  | Enter the annual amount of income received from public assistance (i.e., TANF, general assistance, disability, etc.). |
|  |  |  |
| Column (D) |  | Enter the annual amount of alimony, child support, unemployment benefits, or any other income regularly received by the household. |
|  |  |  |
| Row (E) |  | Add the totals from columns (A) through (D), above. Enter this amount. |

**Part IV - Income from Assets**

**See HUD Handbook 4350.3 for complete instructions on verifying and calculating income from assets, including acceptable forms of verification.**

From the third party verification forms obtained from each asset source, list the gross amount anticipated to be received during the twelve months from the effective date of the certification. List the respective household member number from Part II and complete a separate line for each member.

|  |  |  |
| --- | --- | --- |
| Column (F) |  | List the type of asset (i.e., checking account, savings account, etc.) |
|  |  |  |
| Column (G) |  | Enter C (for current, if the family currently owns or holds the asset), or I (for imputed, if the family has disposed of the asset for less than fair market value within two years of the effective date of (re)certification). |
|  |  |  |
| Column (H) |  | Enter the cash value of the respective asset. |
|  |  |  |
| Column (I) |  | Enter the anticipated annual income from the asset (i.e., savings account balance multiplied by the annual interest rate). |
|  |  |  |
| TOTALS |  | Add the total of Column (H) and Column (I), respectively. |

If the total in Column (H) is greater than $5,000, you must do an imputed calculation of asset income. Enter the Total Cash Value, multiply by 2% and enter the amount in (J), Imputed Income.

|  |  |  |
| --- | --- | --- |
| Row (K)  Row (L) |  | Enter the greater of the total in Column (I) or (J)  Total Annual Household Income From all Sources Add (E) and (K) and enter the total |

Effective Date of Income Certification:

Enter the effective date of the income certification corresponding to the total annual household income entered in Box L. If annual income certification is not required, this may be different from the effective date listed in Part I.

Household Size at Certification:

Enter the number of tenants corresponding to the total annual household income entered in Box L. If annual income certification is not required, this may be different from the number of tenants listed in Part II.

HOUSEHOLD CERTIFICATION AND SIGNATURES

After all verifications of income and/or assets have been received and calculated, each household member age 18 or older must sign and date the Tenant Income Certification. For move-in, it is recommended that the Tenant Income Certification be signed no earlier than 5 days prior to the effective date of the certification.

#### Part V – Determination of Income Eligibility

|  |  |  |
| --- | --- | --- |
| Total Annual Household Income from all Sources |  | Enter the number from item (L). |
|  |  |  |
| Current Income Limit per Family Size |  | Enter the Current Move-in Income Limit for the household size. |
|  |  |  |
| Household income at move-in  Household size at move-in |  | For recertifications, only. Enter the household income from the move-in certification. On the adjacent line, enter the number of household members from the move-in certification. |
|  |  |  |
| Household Meets Income Restriction |  | Check the appropriate box for the income restriction that the household meets according to what is required by the set-aside(s) for the project. |
|  |  |  |
| Current Income Limit x 140% |  | For recertifications only. Multiply the Current Maximum Move-in Income Limit by 140% and enter the total. Below, indicate whether the household income exceeds that total. If the Gross Annual Income at recertification is greater than 140% of the current income limit, then the available unit rule must be followed. |

## Part VI - Rent

|  |  |  |
| --- | --- | --- |
| Tenant Paid Rent |  | Enter the amount the tenant pays toward rent (not including rent assistance payments such as Section 8). |
|  |  |  |
| Rent Assistance |  | Enter the amount of rent assistance, if any. |
|  |  |  |
| Utility Allowance |  | Enter the utility allowance. If the owner pays all utilities, enter zero. |
|  |  |  |
| Other non-optional charges |  | Enter the amount of non-optional charges, such as mandatory garage rent, storage lockers, charges for services provided by the development, etc. |
|  |  |  |
| Gross Rent for Unit |  | Enter the total of Tenant Paid Rent plus Utility Allowance and other non-optional charges. |
|  |  |  |
| Maximum Rent Limit for this unit |  | Enter the maximum allowable gross rent for the unit. |
|  |  |  |
| Unit Meets Rent Restriction at |  | Check the appropriate rent restriction that the unit meets according to what is required by the set-aside(s) for the project. |

**Part VII - Student Status**

If all household members are full time\* students, check “yes”. If at least one household member is not a full time student, check “no”.

If “yes” is checked, the appropriate exemption must be listed in the box to the right. If none of the exemptions apply, the household is ineligible to rent the unit.

*\*Full time is determined by the school the student attends.*

#### Part VIII – Program Type

Mark the program(s) for which this household’s unit will be counted toward the property’s occupancy requirements. Under each program marked, indicate the household’s income status as established by this certification/recertification. If the property does not participate in the HOME, Tax-Exempt Bond, Affordable Housing Disposition, or other housing program, leave those sections blank.

Tax Credit See Part V above.

HOME If the property participates in the HOME program and the unit this household will occupy will count towards the HOME program set-asides, mark the appropriate box indicting the household’s designation.

Tax Exempt If the property participates in the Tax Exempt Bond program, mark the appropriate box indicating the household’s designation.

AHDP If the property participates in the Affordable Housing Disposition Program (AHDP), and this household’s unit will count towards the set-aside requirements, mark the appropriate box indicting the household’s designation.

Other If the property participates in any other affordable housing program, complete the information as appropriate.

**SIGNATURE OF OWNER/REPRESENTATIVE**

It is the responsibility of the owner or the owner’s representative to sign and date this document immediately following execution by the resident(s).

The responsibility of documenting and determining eligibility (including completing and signing the Tenant Income Certification form) and ensuring such documentation is kept in the tenant file is extremely important and should be conducted by someone well trained in tax credit compliance.

These instructions should not be considered a complete guide on tax credit compliance. The responsibility for compliance with federal program regulations lies with the owner of the building(s) for which the credit is allowable.