



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY  
LANSING

KEITH MOLIN  
EXECUTIVE DIRECTOR

December 29, 2008

TO: Owners & Management Agents of Tax Credit Properties  
FROM: Sherri Davio, Compliance Manager  
SUBJECT: 2008 Year End Reporting  
Due February 27, 2009

The deadline for submission of the 2008 annual Owner's Certification for LIHTC developments (all developments with tax credits including, but not limited to MSHDA Direct Lending, Section 8, Section 236, and RHS) is **February 27, 2009**. Please note that MSHDA has revised the 2008 Owner's Certification of Continuing Program Compliance (Owner's Certification) form and previous versions of the form will **not** be accepted.

The completed 2008 Owner's Certification form should be submitted via mail to the address listed below and must contain all the required information.

MSHDA, Compliance Monitoring  
735 E Michigan Ave, P.O. Box 30044  
Lansing MI 48909  
Attention: Cassandra Brown

The following is a list of forms and documentation that must be completed to fulfill the annual compliance certification requirements for the Compliance Year Ended (CYE) 12-31-2008. Please note that requirements vary according to the year credits were first claimed or will be claimed. All of the documents below (except the development Fact Sheet) can be downloaded from MSHDA's web site at [www.michigan.gov/mshda](http://www.michigan.gov/mshda). (Click on "Property Managers", tab on the left side, then "Compliance for Rental Housing", then "Forms", then "Year End Reports".)

#### **NEW DEVELOPMENTS THAT HAVE NOT (AND WILL NOT) CLAIM CREDITS FOR 2008**

If tax credits have been allocated, but credit was not claimed in 2008, the owner must complete Page 1 and sign Page 4 of the Owner's Certification of Continuing Program Compliance and must submit the First Year Credit Statement form indicating that credits will not be claimed for 2008.

- Owner's Certification form (Revised December 2008) – Complete Page 1 (only) and sign and date Page 4.
- First Year Credit Statement

#### **DEVELOPMENTS THAT HAVE CLAIMED OR WILL CLAIM CREDIT FOR 2008 AND/OR PRIOR YEARS**

If tax credits have been claimed in prior years or are being claimed for 2008, the owner must submit the following forms.

- Owner's Certification form (Revised December 2008)
- Utility Allowance Documentation form



735 EAST MICHIGAN AVENUE • P.O. BOX 30044 • LANSING, MICHIGAN 48909  
[www.michigan.gov/mshda](http://www.michigan.gov/mshda) • (517) 373-8370 • FAX (517) 335-4797 • TTY (800) 382-4568



- Verification of Project Information in On-Line System
  1. Access MSHDA's on-line data collection system
  2. Click on "Reports"
  3. Click on "Compliance Fact Sheet"
  4. Enter property # and Click on "Submit"
  5. Print Fact Sheet report
  6. Review data and clearly note errors, if any.
  7. An Authorized representative of the owner must then print their name, sign and date each page of the Fact Sheet

NOTE: For new developments that first claimed credit for 2007 or 2008, the following forms in addition to the forms mentioned above must be submitted:

- First Year Credit Statement
- Common Area Unit Designation Statement
- First Year's IRS Forms 8609 (**with Part II completed**)

#### **TENANT DATA COLLECTION (ALL LIHTC DEVELOPMENTS)**

Effective 2005, MSHDA changed the annual collection of tenant data to an event driven collection and all resident data should now be submitted via MSHDA's on-line data collection system. When an event occurs, (move-in, move-out, recertification, etc) data related to the event must be entered into the on-line system. All tenant activity must be entered into the on-line system on a real time basis. Failure to submit accurate and/or complete tenant data on a timely basis **will** result in noncompliance.

There are two methods available for entering tenant data using the on-line system. One is to manually enter tenant data. The other method is to use a "csv" or "xml" file format and upload the information. Instructions for both methods are located on the website at [http://www.michigan.gov/mshda/0,1607,7-141-8002\\_34213---,00.html](http://www.michigan.gov/mshda/0,1607,7-141-8002_34213---,00.html).

If you are unable to access MSHDA's forms, on-line system for data collection, or have any other questions regarding the year-end reporting requirements, please contact Cassandra Brown at [brownc7@michigan.gov](mailto:brownc7@michigan.gov).