



# 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: \_\_\_\_\_

- Current Tenant Report printed from Mitas Web Application System – \*PLEASE ATTACH\* (please review data for Missing recerts, \$0 income, \$0 rent & total # of household members prior to submission)***
- Court documentation for any tenants **not recertified** for the reporting year*
- Marketing efforts for all vacancies exceeding 90 days (newspaper ads, outreach, internet listings, etc)*
- Explanation for Transient Housing units (occupied for less than six (6) months)*
- 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 + 2019 Continuing Education Certification (6 hrs) as required in the Qualified Allocation Plan (QAP) for the person(s) processing the Tenant Income Certifications (TIC)*
- List of Unit Transfers for the reporting year – (Transfers must be done on the same day for Tax Credits)*
- 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 monitoring forms or the list of HMFA contacts, visit <http://www.state.nj.us/dca/hmfa/developers/credits/compliance/>

**Annual Compliance packages should be mailed to the Tax Credit Analyst for the property via USPS, UPS, FedEx, etc. Please do not email.**

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