

TENANT INCOME CERTIFICATION INSTRUCTIONS

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, acquisition/rehab, or other state-required recertification).

Effective Date: Enter the effective date of the certification. Enter dates in the following format: **MM-DD-YYYY**
***Move-in** - date should match the date the household took occupancy of the unit.
***Annual Certification** - this date should be NO LATER than one year from the effective date of the certification previously completed.
***Transfer** - list the date the household took occupancy of the new unit.
***Acquisition/Rehab** - list the date of acquisition for households in place prior to the allocation of credit, after income-testing has been performed (within 120 days from the date of acquisition).

Move-in Date: Enter the date (**MM-DD-YYYY**) the household has or will take occupancy of the unit.

Property Name: Enter the name of the development.

County: Enter the county 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 (SRO, Studio, 1, 2, 3, etc).

Part II - Household Composition

Vacant Unit*: Check if unit was vacant on December 31 of requesting year.
*OHCS captures information on vacant units by use of the Annual Reporting Spreadsheet (OHCS.10) completed by owners for each calendar year. **Until further notice, leave this blank.**

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

Relationship to

Head of Household: Enter 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 (or Adult)*
N – None of the Above		

*** Foster children (or adults) and guests are NOT to be considered to determine family size for income limits.**

Race*: Enter each household member's race by using at least 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	ND – Not Disclosed/Missing

*More than one racial code can be entered for each household member if he/she chooses to disclose, by entering multiple numbers for the applicable codes. For example, if a resident chooses to disclose that he/she is White and Asian, the owner/agent would enter “**1,4**” in the corresponding “Race” column.

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Ethnicity: Enter each household member's ethnicity by using one of the following coded definitions:

1 – Hispanic or Latino

2 – Not Hispanic or Latino

ND – Not Disclosed/Missing

Disabled?: Enter **"Yes"** if any member of the household is disabled according to the Fair Housing Act's definition.
Enter **"No"** if none of the household members are disabled.
Enter **"ND"** if the household member did not disclose or the information was missing.

Per the Fair Housing Act, the definition of disabled is:

- 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, available at: http://www.fairhousing.com/index.cfm?method=page.display&pagename=regs_fhr_100-201
- "Handicap" does not include current, illegal use of or addiction to a controlled substance.
- An individual shall not be considered to have a handicap solely because that individual is a transvestite.

The housing credit agency administering its low-income housing credit program must, to the best of its ability, provide this disability status information, pursuant to 42 U.S.C. 1437z-8. However, it is the tenant's voluntary choice whether to provide such information, and questions to the tenant requesting the information must so state. If the tenant declines to provide the information, the housing credit agency shall use its best efforts to provide the information, such as by noting the appearance of a physical disability that is readily apparent and obvious, or by relying on a past year's information. For purposes of gathering this information, no questions with respect to the nature or severity of the disability are appropriate.

Date of Birth: Enter each household member's date of birth. For example, **"1978-06-24"** would be entered for June 24, 1978.

Student Status: Enter **"Yes"** if the household member is a full-time student.
Enter **"No"** if the household member is not a full-time student.

Last Four Digits of

Social Security Number: **For each tenant over 18 years of age**, enter the last four digits of the SS# or the last four digits of the alien registration number.

***If the tenant does not have a SS# or alien registration number** - enter the numerical birth month and last two digits of birth year (e.g. if no SS# or alien registration number, and the tenant's birthday is January 1, 1970, enter "0170").

***If DOB is missing** - enter the last four digits of the Building Identification Number (BIN) (e.g. if no DOB, and the BIN is OR97-12332, enter "2332").

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 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.

Line (E): Add the totals from columns (A) through (D), above. Enter this amount.

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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, CD, Money Market, etc.)

Column (G): Enter C (for Current) - if the family currently owns or holds the asset, or
Enter 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 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.

Box (K): Enter the greater of the total in Column (I) or (J).

Box (L): Total Annual Household Income From all Sources. Add (E) and (K) and enter the total.

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 HUD LIHTC Tenant Data Collection Form (also referred to as the Tenant Income Certification, or TIC). **Move-in certifications should be signed no earlier than 10 days prior to the effective date of the certification.**

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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.

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 maximum move-in income limit for the household size.

Household Meets Income Restriction at: Check the appropriate box for the income restriction that the household meets according to what is required by the set-aside for the building (or project).

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For Annual Recertifications Only

Household Income at Move-in: Enter the total household income from all sources from box (L) on the move-in certification.

Household Size at Move-in: Enter the total number of household members that were listed on the move-in certification.

Current Income Limit x 140%: 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, the Available Unit Rule must be followed.

Part VI - Rent

Tenant Paid Rent (TP): 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.
***Rental assistance received for households in LIHTC units is excluded from GROSS RENT, unless the unit is HOME-assisted.**

Utility Allowance (UA): 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 (TP) + Utility Allowance UA) + Other Non-Optional Charges.
***Include rental assistance received if the unit is HOME-assisted.**

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 for the building (or 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.

***Full time status is determined by the educational institution attended by the student.**

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, Affordable Housing Disposition Program (AHDP) or other housing program, leave those sections blank.

Tax Credit: Mark the appropriate box indicating the household’s designation. If the property does not have any occupancy requirement in addition to those required by Section 42, mark the box that corresponds to the building’s minimum set aside. Upon recertification, if the household’s income exceeds 140% of the current income limitation imposed by Section 42, mark “OI” (for over-income).

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.

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- 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) program, and this household's unit will count towards the set-aside requirements, select the appropriate box to indicate if the household is a "VLI" (very low-income), "LI" (low-income), or "OI"* (over-income, at recertification) household.
- 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). Documenting and determining eligibility (including completing and signing the Tenant Income Certification), and ensuring such documentation is safely and securely maintained in the tenant file, is extremely important and should be conducted by someone well trained in 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.

PUBLIC BURDEN STATEMENT

Public reporting burden for this collection of information is estimated to average 4 hours for each response. This includes the time for collecting, reviewing, and reporting the data. The information will be used to measure the number of units of housing financed with the Low-Income Housing Tax Credit (LIHTC) that are produced each year. The information will also be used to analyze the characteristics of these housing units, and will be released to the public.