

Housing Tax Credit (HTC)

Annual Owner Certification (AOC) Report Checklist

(To be used as an aide in completing the AOC Report)

NOTE: An AOC Report is required of all active HTC developments, excluding developments that have NOT received IRS form 8609 AND have NOT met its targeted applicable fraction as of 12/31 of the reporting period.

CERTIFICATION PERIOD: 01/01/20 to 12/31/20

Development No.: _____ Development Name: _____

In compliance with Federal Statute 26 CFR 1.42-5 Section (c)(1), the Mississippi Home Corporation requires an owner's submission of the following documents **on or before April 30th** for the previous calendar year. Should the 30th fall on a weekend, the report will be due the next business day. Forward a completed report for each development to as **one pdf file** to Mississippi Home Corporation at compliance.htc@mshc.com

REPORT COMPONENTS: <i>Please check the document type attached with this submission and the method of the AOC submission.</i>	Method of Transmission		
Document Type	Certification Online (COL)	Via Email as PDF	Via Mail
Annual Owner Certification Report Checklist		<input type="checkbox"/>	
Payment Processing form with payment, if applicable			<input type="checkbox"/>
Part A: Owner's Certification of Continuing Program Compliance Report (signed & notarized by owner) <i>OCPC must be sent via COL and by email.</i>	<input type="checkbox"/>	<input type="checkbox"/>	
• Fair Housing Discrimination Adverse Judgment documentation		<input type="checkbox"/>	
• State/Local Building Code Inspection Report		<input type="checkbox"/>	
• Non-Profit Addendum		<input type="checkbox"/>	
• Written documentation to support any explanations		<input type="checkbox"/>	
Part B: Supplemental Certification of HTC Compliance Report (signed & notarized by owner)		<input type="checkbox"/>	
Support Documentation, where applicable		<input type="checkbox"/>	
• Special Needs Population Log		<input type="checkbox"/>	
• Notice of Physical Damages		<input type="checkbox"/>	
• Monthly Financial Statements/General Ledgers to support Owner Rental Assistance		<input type="checkbox"/>	
• ORA Lease Addendums		<input type="checkbox"/>	
• Written documentation to support any explanations		<input type="checkbox"/>	
Part C: Occupancy (Rent Roll) Report, if applicable (per building)	<input type="checkbox"/>	<input type="checkbox"/>	
Note: A hard copy of the report is NOT needed with COL submissions.		<input type="checkbox"/>	
• Utility Allowance Support Documentation		<input type="checkbox"/>	
• Copies of TICs and Demographic Profile forms (for data entry by MHC only)		<input type="checkbox"/>	
• Corrective Action for 'owner-corrected' noncompliance violations		<input type="checkbox"/>	
Part D: Tax Forms (For developments that received Forms 8609s during the certification year)		<input type="checkbox"/>	
• IRS Form 8609		<input type="checkbox"/>	
• Multiple Building Listing, if applicable		<input type="checkbox"/>	

Preparer Signature

Date

Remember to retain a copy of your AOC Report submission for your records!