

Housing Tax Credit (HTC)
INSTRUCTIONS FOR COMPLETING THE ANNUAL OCCUPANCY (RENT ROLL) REPORT

A separate rent roll report should be completed for each building in the development.

*****To be completed by developments without AOC/COL access only*****

H E A D I N G I N F O	Report Covering Period	Indicate the period in time in which this report covers (i.e. January 1, 2008 thru December 31, 2008).
	Project Number	Indicate the project number assigned by Mississippi Home Corporation (i.e., MS 09-999).
	Project Name	Indicate the Project name as identified on IRS form 8609, Part 1-A. (Note as 'AKA' the new project name, if applicable.
	Building Address	Indicate the building address as identified on IRS form 8609, Part 1-A.
	Building Identification Number (BIN)	List the building identification number assigned to the project, and identified on IRS form Part 1-E.
	Total # of units in the building	Identify the total number of rental units in this building.
a	Unit Number	Identify the number assigned to the unit by the owner.
b	No. of Bedrooms	Identify the total number of separate bedrooms in the unit.
c	No. in Household	Identify the number of persons residing in the unit, including non-related household members
d	Move-in Date	THE DATE IN WHICH THE RESIDENT(S) MOVED INTO THE UNIT (not building). For residents who occupied the unit on the date the building was Placed in Service, the move in date is the date THE UNIT was certified as a LIHC unit.
e	Move – Out Date	The date the resident(s) vacated the unit, if applicable.
f	Head of Household Date of Birth	Input the date of birth of the head of household member.
g	Head of Household	List the person identified as head of household on the Tenant Certification (TIC) form (Last, First).
h	Date of last certification	The date on which the income of the household was examined or reexamined for eligibility purposes
i	Rent Change Date	Indicate the date of the last rental change here. Only insert a date if it is a date other than the scheduled certification/recertification date.
j	Initial Certification for household	Indicate by 'Y' for yes and 'N' for No if this is the initial certification for the household.
k	Current Annual Gross Income	The GROSS Annual household income anticipated/projected for the 12 months following the date of the Annual Certification/Recertification.
l	Tenant Paid Rent	The tenant paid portion of the monthly rent amount identified on the lease as the date the income was certified. THIS DOES NOT INCLUDE THE AMOUNT OF SUBSIDY PAID by Section 8 or RHS.
m	Mandatory Charges	Identify the total amount of mandatory charges (i.e. charges for use of common space areas such as community room, garage, swimming pool, etc.) for the unit.
n	Rental Subsidy Amount	Identify the total amount of monthly rental subsidy received for the unit. This amount should not include the tenant paid portion of the rent.
o	Utility Allowance	Indicate the monthly amount of utilities for this unit that the owner DOES NOT pay. This is the amount that the resident would be responsible for monthly. Section 8 Utility Allowance Charts must be used for Section 8 Voucher or Certificate Holders, while RHS provided allowances must be used for RHS residents.
p	Non-Qualifying F/T Student household	Identify whether or not the household was determined a non-qualifying full-time student household. If the entire household is comprised of non-qualifying full-time students, insert "yes". If the ENTIRE household is not determined to be comprised of non-qualifying full-time students, then mark "no".
q	Qualifying Student Explanation Code	Identify the IRS exception in which the household qualifies. 1=TANF Assistance; 2= Job Training Program; 3= Single Parent/ dependent child; 4= Married filing a joint tax return; 5= Previously in foster care.
r	Unit Transfer (Y/N)	Identify whether or not this household is transferring to another unit.
s	Unit Transfer Number	Identify the unit number in which the listed household is transferring to. This number does not have to be in this building.

NOTE: For every household, attach copies of the first page of each Tenant Income Certification (TIC) completed during the certification period and the Demographic Profile Reporting form, or comparable form.