

LOW INCOME HOUSING TAX CREDIT PROGRAM – File Compliance Tips

Below is a recommended list of documents that tenant files should contain to demonstrate that Management is documenting compliance with LIHTC program requirements. This list may not necessarily reflect all documentation requirements and should be used only as basic reference.

Application Documentation

- Original Application Documentation: Paperwork completed by household when applying to live at site.
- Screening criteria documentation: Example letters from previous landlords, copy of credit check, criminal/sex offender registry.
- Preference verification (if applicable): If the site has occupancy preferences or set asides established through an agreement with MaineHousing or as otherwise permitted by law, the file should include the appropriate type of verification for each preference.
- Elderly household verification (if applicable): File must include at least one of the following types of verification: birth certificate or any legal documents to prove age.
- Disabled Household Verification (if applicable): File should include at least one of the following types of verification: letter from doctor, government or social service agency. Example, this would apply if allocation agreement designates site as housing for disabled or site operates as housing for the disabled through any other government program. This is also applicable before approving reasonable accommodation or structural modifications request from disabled residents.

Verification/Certification Documentation

- Initial Tenant Income Certification Form (TIC): Initial income certification signed by head of household and all adult members of the household and owner or owner's representative.
- Annual recertification form (TIC): The file must include this or the Tenant Self Certification form.
- Release of Information form: A signed consent to release of information, either on each verification form or as a separate form for each household member age 18 or older.
- Income/Asset verification(s): File must include at least one of the following types of verification for each item on the certification: verification forms completed by third parties; notes describing oral verifications by third parties; documents, statements or affidavits submitted by households.

- Race/Ethnicity form: A Race and Ethnicity form should be completed for each household member. This can be accomplished by using the MaineHousing approved TIC.
- Divesture of Asset form: A Divesture of Asset form must be completed by head of household. This can be accomplished by using the MaineHousing approved TIC.
- Zero Income Certification: Required to be completed when household members report that they have no income.
- Student Status Determination: File should include documentation of part-time, full-time student or non-student status of all household members to establish if the household is comprised entirely of student (includes elderly households). When comprised as such, owners must document the household's eligibility for exemptions. This can be accomplished by using the MaineHousing approved TIC.

Move-in/Continued Occupancy Documentation

- Signed Lease, Addendums and renewals: The initial tax credit lease of six months or longer, addendums including if applicable a Lead Based Paint addendum and all renewals.
- Recertification Questionnaire must be completed at each annual recertification unless utilizing the self-certification process as outlined by MaineHousing.
- Security deposit documentation: Copies of household's check and owner's receipt.
- Rent Increase notices as specified in the lease.

Move-out Documentation

- Move-out documentation: Move-out notice from tenant, copy of OM signed move-out inspection, security deposit disposition letter to tenant (within 30 days) and copy of the check.

Other

- Compliance documentation required by other programs (if applicable): Any records/requirement of other program.