

10% Certification Instructions

The 10% Certification, certifying that 10% of the projects costs have been spent by the deadline, is due as follows:

- The 10% Certification is due one year (12 months) from the date the Carryover Allocation Agreement is issued by MSHDA.

The Primary Application and Addendum I are also used for the 10% Certification Application, so the owner can update the existing Reservation Application documents rather than fill out a new application. However, the exhibit checklist from Addendum I is not used for 10% Certification. Instead, there is a separate exhibit checklist for 10% Certification.

Tips for preparing the 10% Certification Application:

- **Please disregard all references to SCORING, TABS and EXHIBITS within the body of the Primary Application.** These are needed only when applying for Reservation.
- If a project's **Reservation** application is being used for **10% Certification**, it is **VERY IMPORTANT** to review the application. The 10% Certification Application **must reflect all updates or changes to information concerning the project.**

Pages To Submit:

- **Primary Application:** When applying for 10% Certification, **it is only necessary to submit pages 1-24** (Pages 25-27, OWNER, MANAGEMENT AND NONPROFIT EXPERIENCE, are only necessary when applying for Reservation. Please do not submit these pages with your 10% Certification Application.)
- **Addendum I:** When applying for 10% Certification, **it is only necessary to submit pages I-11 through I-19** (EXHIBIT CHECKLIST, SCORING SUMMARY, CERTIFICATIONS and TAX CREDIT WORKSHEETS, are only necessary when applying for Reservation. Please do not submit these pages with your 10% Certification Application.)
- Because the application **must be signed by the owner**, a Certification to Application page has been added. Please make sure it is signed and included as part of the application.

Page ii contains additional directions for what to include when submitting the 10% Certification Application and Exhibits. Please read these directions carefully.

Directions for Submitting Applications for 10% Certification

For 10% Certification Applications, please submit:

- 10% Certification Cover Sheet
- 10% Certification Exhibit Checklist
- The body of the primary application (Pages 1 through 24)
- Addendum I (Pages I-11 through I-19)
- Certification to Application
- All Required Exhibits for 10% Certification (See Exhibit Checklist).

All files necessary to submit 10% Certification Applications are listed on the 10% Certification web page:

- Cover Sheet
- Exhibit Checklist
- Primary Application
- Addendum I
- Certification to Application
- Guidelines and Instructions for Carryover Allocation (directions and forms in pdf format)
- Example of an Independent Accountant's Report on Applying Agreed-upon Procedures (Word)
- Statement of Carryover Allocation (Word)

Other relevant information on the 10% Certification web page:

- Carryover and Placed In Service deadlines for the current year