

CARRYOVER ALLOCATION DUE DATES:

All Projects:

Agreed-Upon Procedure Report Due Date: One year (12 months) from the date of **allocation**, evidence, acceptable to the Authority and in accordance with any applicable federal regulations, from a Certified Public Accountant, that more than 10% of the project's reasonably anticipated basis has been incurred.

PLACED-IN-SERVICE DUE DATES:

NOTE: PROJECTS MUST BE PLACED IN SERVICE NO LATER THAN DECEMBER 31 OF THE SECOND YEAR FOLLOWING THE YEAR IN WHICH THE CARRYOVER ALLOCATION AGREEMENT IS ISSUED, OR THE CREDIT WILL BE LOST TO THE PROJECT.

If you are claiming credit for any project for the Current Year:

Placed In Service request to issue Regulatory Agreement

Due Date:..... any time during the year, but no later than:
November 1 of the Current Year

Regulatory Agreement recorded in the county in which the project

is located:..... any time during the year, but no later than:
December 31 of the Current Year

Owner's/Contractor's Final Cost

Certifications Due Date: any time during the year, but no later than:
February 1 of the Following Year

If you are not claiming credit for the Current Year:

It is not necessary to submit any placed-in-service documentation prior to the end of the year.

Reminders:

- You are able to submit a placed-in-service application and final cost certifications at any time during the year.
- A Regulatory Agreement must be recorded in the county in which the project is located no later than December 31 of the year in which you are claiming the credit.