

PLACED IN SERVICE DATES

For NEW construction	The placed in service date for a newly constructed building should be on or after the date of either the Temporary Certificate of Occupancy or Final Certificate of Occupancy. A placed in service date earlier than the date of the Temporary Certificate of Occupancy is not allowed.
For ACQUISITION of an OCCUPIED Building	For a rental housing building that is occupied by tenants, the acquisition placed in service date is the date the property was purchased or the deed was signed.
For SUBSTANTIAL REHAB of a Building	The placed in service date of the rehab portion is a date selected by the owner after the minimum expenditure test has been met.
For ACQUISITION of an Unoccupied Building	The acquisition placed in service date for an unoccupied building must be the date Certificates of Occupancy are issued.