Michigan LIHTC Complian	ce Ma		
Subject/Topic	Form	Part #	Part Title
\$480 Income Inclusion		372	Income and Assets of Students
100% Applicable Fraction, tenant certification		0.50	
requirements		352	Overview of Annual Recertifications Notifications and Expiration of Verifications / 120
120 Day Rule for Verifications		342	Days
		4440	Tenants Occupying Units at 125% AMI and 150%
125% AMGI		1148	AMI
140% Rule		806	Next Available Unit (140%) Rule Tenants Occupying Units at 125% AMI and 150%
150% AMGI		1148	AMI
1602 Program		1164	Description of 1602 Program
1602 Program - Compliance Monitoring		1166	1602 Program - Compliance Monitoring
1602 Program, Recapture and Noncompliance		1168	1602 Program - Funding Documents
17 year olds who turn 18 years old during the			
certification year		380	Income and Assets of Children
1944-8, RD Form (now the RD 3560-8)	Form	1118	Qualifying Tenants in Projects with Rural Development Financing
2/3 Rule		150	The Two-Thirds (2/3) Rule
20/50 Election		122	Minimum Set-aside
20/00 Licetion		122	Projects Receiving New, 2nd Allocations of Tax
2nd Allocation of Tax Credits		1130	Credits
3560-8, RD form	Form	1118	Qualifying Tenants in Projects with Rural Development Financing
3-year Correction Period for Noncompliance		1002	The Three-Year Post-8823 Correction Period
3-year Limitation on Rent Increases for Newly Place	d	.002	The times real rose sold correction relies
in Service Projects	_	430	5% Cap on Rent Increases for Residents
3-year Tenant Protection Period		904	The Three-Year Tenant Protection Period
3YP		904	The Three-Year Tenant Protection Period
40/60 Election		122	Minimum Set-aside
4350.3, HUD Handbook		302	HUD Handbook 4350.3
5% Cap on Rent Increases for Residents		430	5% Cap on Rent Increases for Residents
50058, HUD Form	Form	1100	Qualifying Housing Choice Voucher Participants
50059, HUD Form	Form	1100	Qualifying Housing Choice Voucher Participants
60 Day Notification, recertifications		356	Recertification Effective Dates
80% AMI Income Limits		1154	80% AMI Income Limits
		440	IRS 8609 (Low-Income Housing Credit Allocation
8609, IRS Form	Form	112	Certification)
8823 Guide		1034	The IRS 8823 Guide
8823, IRS Form (Report of Noncompliance)		1000	Overview of Noncompliance Process
90-day rule, recertification notification		356	Recertification Effective Dates
9887, HUD form	Form	634	Consent to Release Information / HUD 9887
Α			
Absent Members of the Household		546	Transient Persons
		F 00	Fair Housing, Anti-Discrimination, and Reasonable
Accessibility Statutes		566	Accommodations Laws
Acq/Rehab Projects		348	Acq/Rehab Projects – Certifying Existing Tenants
Acquisition of Buildings, dates		348	Acq/Rehab Projects – Certifying Existing Tenants
Actual Consumption Method		454	Actual Consumption Method (Method #5)
Actual Past Income		308	Projected Income vs. Actual Past Income
Adding Household members, during the initial 6		454	Actual Consumption Method (Method #5)
Adding Household members, during the initial 6-		502	Changes in Household Composition
month lease term		502	Changes in Household Composition

4/29/2013 Page 1 of 28

Michigan LIHTC Compliance	• Ma	nual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Additional Household Member, Next Available Unit			
Rule		806	Next Available Unit (140%) Rule
Additional Household Members		504	The "Totem Pole" Rule
Additional Information about Section 8 Project-Based			Additional Information about Housing Choice
Projects and Housing Choice Voucher recipients		1112	Voucher and Section 8 Participants
Additional requirements for MSHDA Direct Loan			Additional Requirements for MSHDA Direct Loan
Projects		1140	Projects
Additional Years		220	Michigan Qualified Allocation Plan
Additional Fees and Charges in LIHTC Projects		432	Other Leases Fees and Charges to Residents of LIHTC Units
Adjusted Income		306	Gross Income versus Net or Adjusted Income
Adjusting Tenant Rents When Utility Allowances			Adjusting Tenant Rents When Utility Allowances
Change		464	Change
Administrative Fee, utility allowances		474	Additional Notes about Utility Allowances
Adoptions, pending		558	Pregnant Women, Unborn Children, and Children in the Process of Being Adopted
			Student Exception D (Single Parent Receiving
AFDC		522	Welfare Benefits)
Affidavit		340	Self-Affiidavit / Sworn Statement
Affirmative Fair Housing Marketing Plan		220	Michigan Qualified Allocation Plan
Affirmative Fair Housing Marketing Plan		568	Affirmative Fair Housing Marketing Plan Fair Housing, Anti-Discrimination, and Reasonable
AFHM Plan		566	Accommodations Laws
Age 23 and over		530	Part I of the HUD Student Rule - Student Eligibility Guidelines
······································			Fair Housing, Anti-Discrimination, and Reasonable
Age Discrimination Act of 1975		566	Accommodations Laws
Age, Documenting		536	Elderly Projects - Unique Aspects
Age, Verification of		636	Birth Certificates
Agency Covenants		818 454	NAUR - Transfers
Agency Estimate Aides, Live In (Care Attendant)		554	Actual Consumption Method (Method #5) Live-In Care Attendants
Aides, Live III (Care Attendant)		334	Social Security Cards and Numbers / Alien
Alien Registration Numbers		638	Registration Numbers
Allocation Basics		110	The LIHTC Allocation Process
Allocation Year		132	Year of the Credit (Allocation Year) Projects Receiving New, 2nd Allocations of Tax
Allocation, New (2nd) of Tax Credits		1130	Credits
Alphabetical List of Forms and Documents		610	Alphabetical List of Forms and Documents
Amendments to Compliance Procedures		604	Amendments to Compliance Procedures
Amenities, Comparable		152	Definition of a Low Income Unit
American Recovery and Reinvestment Act (ARRA)		114	Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Fair Housing, Anti-Discrimination, and Reasonable
Americans with Disabilties Act		566	Accommodations Laws Overview of Deeper Targeting and Agency
AMGI Levels		832	Covenants
Amount of Credit Available for Michigan		106	Amount of Credit Available for Michigan
Annual Adjustment Review		1140	Additional Requirements for MSHDA Direct Loan Projects
Annual Budget			Additional Requirements for MSHDA Direct Loan
~		1140	Projects Annual Owner Compliance Certifications and Forms
Annual Certifications, LIHTC projects		704	for Projects
Annual Certifications, Pass-Through Projects		1142	Regular Pass-Through Program

4/29/2013 Page 2 of 28

Michigan LIHTC Complian	се Ма	nual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Annual Compliance Certification Forms for Projects		704	Annual Owner Compliance Certifications and Forms for Projects
Annual Income Update	Form	364	Annual Self-Certification
Annual Owner Oratification		700	Annual LIHTC Owner's Certification of Continuing
Annual Owner Certification		706	Program Compliance
Annual Project Summary Form	Form	700	MSHDA's On-line Tenant Data Reporting System
Annual Recertifications		352	Overview of Annual Recertifications
Annual Self-Certification		364	Annual Self-Certification
Annual Tax Credit Amount		128	The Annual Tax Credit Amount
Annualizing Income		316	Income Projections and Computations
Anticipated Income		392	Anticipated Income
Anticipating Amount of Income		308	Projected Income vs. Actual Past Income Annual Owner Compliance Certifications and Forms
AOC	Form	704	for Projects
Applicable Credit Percentage		130	Applicable Credit Percentage
Applicable Fraction		124	Applicable Fraction
Applicable Fraction, maintaining		814	NAUR - The Applicable Fraction Must Be Maintained
Application Date, utility allowance update		474	Additional Notes about Utility Allowances
Application Bate, utility allowance apaate		717	Other Leases Fees and Charges to Residents of
Application Fee		432	LIHTC Units
Application, LIHTC Allocation		110	The LIHTC Allocation Process
Application, Rental		614	Rental Application
Area Median Gross Income (AMGI)		832	Overview of Deeper Targeting and Agency Covenants
ARRA - 1602		1164	Description of 1602 Program
ANNA - 1002		1104	Description of the Tax Credit Assistance Program
ARRA - TCAP		1156	(TCAP)
Arrearage, child support		386	Child Support Income
Artist Housing		870	General Public Use Rule
Asset Certification Form	Form	324	Asset Certification Form
Asset Management and Fees, TCAP		1162	TCAP - Funding Documents
Asset Management, 1602 Program		1168	1602 Program - Funding Documents
Assets		318	Assets
Assets, Divestiture/Disposal		326	Disposal (Divestiture) of Assets
Assets, Under \$5,000		322	Net Family Assets Less than or Equal to \$5,000
Attachment A Form	Form	748	Owner's Physical Inspection Response (PIR)
Audit by IRS		1000	Overview of Noncompliance Process
Audit Correction Deadline and Documentation of		1000	Overview of Horicompliance Frocess
Corrective Actions Taken		722	Owner's Response to the Audit Report
Audit Report		720	File Audit Report
Audits, Tenant File		708	Overview of Tenant File Audits
Authorization to Release HUD 50058 Form	Form	1102	Using HUD Forms to Determine LIHTC Eligiblity
Available Unit Rule (AUR)		806	Next Available Unit (140%) Rule
Averaging		314	Ranges and Averaging
Avoiding Noncompliance		1004	Avoiding Noncompliance
B		1004	Avoiding Notcompliance
Basis, Eligible		118	Eligible Basis
Basis, Qualified		126	Qualified Basis
Bed Bugs		772	Bed Bugs

4/29/2013 Page 3 of 28

Michigan LIHTC Compliance	e Ma		
Subject/Topic	Form	Part #	Part Title
Birth Certificates		636	Birth Certificates
Bounced Check (Non-sufficient Funds), fee for		432	Other Leases Fees and Charges to Residents of LIHTC Units
Building Codes, Local		572	Local Housing Laws and Building Codes
Building/Project Disposition		1014	Overview of Building Disposition and Ownership Changes
Business Ownership, income from		390	Income from Self-Employment or Business Ownership
Business, home-based		880	Resident-operated Business in LIHTC Units
С			
	<u></u>		Other Leases Fees and Charges to Residents of
Cable Television Fees		432	LIHTC Units
Calculating Total Household Income		310	Calculating Total Household Income
Calendar Year		510	Definition of a Full-time Student
Capital Needs Assessments (CNAs)		764	Capital Needs Assessments (CNAs)
Care Attendants, Live-In		554	Live-In Care Attendants
Carports, fees for		432	Other Leases Fees and Charges to Residents of LIHTC Units
CARS (Compliance Audit Response System)		722	Owner's Response to the Audit Report
Casualty Loss Form	Form	766	Casualty Losses
Casualty Losses		766	Casualty Losses
Certificate of Substantial Rehabilitation		134	Placing a LIHTC Project in Service
Certificates of Occupancy		206	Owner of LIHTC Project - Responsibilities
Certificates of Occupancy, placed in service		134	Placing a LIHTC Project in Service
Certification Dates		344	Dates and Deadlines are Important
Certification of Tenant Eligibility (CTE) Form		618	Tenant Income Certification (TIC) form
Certification of Zero Income Form	Form	376	Certifying Tenants with Zero Income
Certification On Line (COL)		700	MSHDA's On-line Tenant Data Reporting System
Certification On-Line (COL)		700	MSHDA's On-line Tenant Data Reporting System
Certification Year		510	Definition of a Full-time Student
Certifications, Annual		704	Annual Owner Compliance Certifications and Forms for Projects
Certifications, forms		612	Forms for Certifying Tenant Eligibility
Certifying Tenant Eligibility During the Extended Use			Certifying Tenant Eligibility After Year 15 of the
Period		912	Extended Use Period
Certifying Tenants Occupying Units at 125% AMI and 150% AMI		1150	Certifying Tenants Occupying Units at 125% AMI and 150% AMI
		376	
Certifying Tenants with Zero Income		3/6	Certifying Tenants with Zero Income
Change of Ownership, Sale, Transfer, or Disposition of the Project After the Placed-in-Service Date		1014	Overview of Building Disposition and Ownership
		502	Changes in Household Composition
Changes in Household Composition			Changes in Household Composition
Changes in Rent Limits and Rent Amounts		428	Changes in Rent Limits and Rent Amounts
Changing a Household's AMGI Designation	<u> </u>	842	Changing a Household's AMGI Designation Review of Documents Provided by the
Check stubs		338	Tenant/Applicant
Checklist Form	Form	616	Checklist
Checklist, Inventory	···········	1140	Additional Requirements for MSHDA Direct Loan Projects
Child Support		386	Child Support Income
Children	······	560	Non-custodial Children / Guests as Occupants
Children In the Process of Being Adopted		558	Pregnant Women, Unborn Children, and Children in the Process of Being Adopted

4/29/2013 Page 4 of 28

Michigan LIHTC Complianc	e IVIa		
Subject/Topic	Form	Part #	Part Title
Children, Foster		382	Foster Children and Foster Adults
Children, Income and Assets of		380	Income and Assets of Children
Citizenship / Legal Residency Requirements		544	Citizenship / Legal Residency Requirements
Citizenship Documentation		642	Citizenship Documentation
State Disable Ast		F00	Fair Housing, Anti-Discrimination, and Reasonable
Civil Rights Act		566	Accommodations Laws First Year of the Credit Period - New Construction
Claiming Tax Credits in the Initial Year		138	Projects
Claiming the LIHTC in Years Two Through Ten		146	Claiming the LIHTC in Years Two Through Ten
Cleaning Fees		432	Other Leases Fees and Charges to Residents of LIHTC Units
Closeout		724	Audit Closeout
Closeout, Physical Inspection		754	Owner/Management Agent Failure to Respond Other Leases Fees and Charges to Residents of
Clubhouse Rental Fee		432	LIHTC Units
COL (Certification On-Line)		700	MSHDA's On-line Tenant Data Reporting System
Commerical Space in LIHTC projects		878	Commerical Space in LIHTC projects
Common Area		858	Common Area Residential Unit
Common Area Residential Unit		858	Common Area Residential Unit
Common Area Unit Designation Statement Form	Form	864	Designating a Unit as Common Area
Common Space (non-residential) - LIHTC projects		862	Common Space (non-residential) - LIHTC project
Community Fee		432	Other Leases Fees and Charges to Residents of LIHTC Units
Community Service Facilities		872	Community Service Facilities
Community Space		872	Community Service Facilities
Community Space in Elderly Projects		220	Michigan Qualified Allocation Plan
Comparable Amenities		152	Definition of a Low Income Unit
Comparable Unit		808	Comparable Unit
Compare/Constrast RD and LIHTC		1122	Compare/Contrast RD and LIHTC
Compliance Audit Response System (CARS)		722	Owner's Response to the Audit Report
Compliance Manual		602	
			The Michigan LIHTC Compliance Manual
Compliance Monitoring Fees		650	Compliance Monitoring Fees
Compliance Monitoring Process		600	Overview of the Compliance Monitoring Process IRC Section 42 Compliance and Monitoring
Compliance Overview		158	Requirement for LIHTC
Compliance Period, the		160	The Compliance Period
Compliance Requirements for Tax-Exempt Bond			Compliance Requirements for Tax-Exempt Bond
Projects Are Very Similar to LIHTC		1138	Projects Are Very Similar to LIHTC
Composition of Household		500	Determining Household Composition
Computation Methodology for Income Limits of 60%			
AMI or below		400	Overview of Income Limits
Conferences, Pre-occupancy		608	Pre-Occupancy Conferences
Consent to Release Information / HUD 9887	Form	634	Consent to Release Information / HUD 9887
Consequences		1010	Consequences
Consequences		1010	Consequences
Consequences of Noncompliance During The			Consequences of Noncompliance After Year 15 of
Extended Use Period		922	The Extended Use Period
Consumption Data Certification Workbook	Form	454	Actual Consumption Method (Method #5)
Contact Information Update Form	Form	216	Contact Information Must Be Up-To-Date

4/29/2013 Page 5 of 28

Michigan LIHTC Compliand	е Ма	nual -	INDEX OF TOPICS
Subject/Topic	Form		Part Title
Co-obligors		632	Co-signers and Guarantors
Cooperatives		882	Owner-occupied units and Cooperatives
Correcting Noncompliance		1036	Methods of Correcting Noncompliance
Correction Deadline, Audits		722	Owner's Response to the Audit Report
Correction Period		1000	Overview of Noncompliance Process
Correction Period, 3-year Post 8823		1002	The Three-Year Post-8823 Correction Period
Co-signers and Guarantors		632	Co-signers and Guarantors
Cost of facilities included in Elizible Dagic		432	Other Leases Fees and Charges to Residents of
Cost of facilities - included in Eligible Basis		432 1146	LIHTC Units
Cranston-Gonzalez National Affordable Housing Act			HOME Program
Creation of the LIHTC Program		102	Creation of the LIHTC Program
Credit Information		614	Rental Application
Credit Period		136	Credit Period
Credit Rating		614	Rental Application Other Leases Fees and Charges to Residents of
Credit/Debit Card Fees		432	LIHTC Units
Creeper Units		806	Next Available Unit (140%) Rule
Criminal backgrond checks		614	Rental Application
Criminal History		614	Rental Application
CTE		618	Tenant Income Certification (TIC) form
Custody		560	Non-custodial Children / Guests as Occupants
			Other Leases Fees and Charges to Residents of
Customary Fees		432	LIHTC Units
Customer Service Survey	Form	726	MSHDA File Audit Follow-up Actions
D			
Damages, fees for		432	Other Leases Fees and Charges to Residents of LIHTC Units
Data Collection		702	
Data Reporting		702	HUD's Required Tax Credit Data Collection MSHDA's On-line Tenant Data Reporting System
Data Nepotting		700	ProfibA's Off line Teriant Data Reporting System
Date stamp, verification forms		300	General Overview of Tenant Certification Procedures
Dates and Deadlines are Important		344	Dates and Deadlines are Important
Dates for Housing Choice Vouchers		1106	Dates for Housing Choice Vouchers Certifications
Dates for Section 8 Project-based Units		1116	Dates for Section 8 Project-based Units
Death of Tenant		800	Units Must Be Suitable and Available For Occupancy
			Other Leases Fees and Charges to Residents of
Debit/Credit Card Fees		432	LIHTC Units
Decoupling		1128	Section 236 Preservation Overview of Deeper Targeting and Agency
Deeper Targeting		832	Covenants
Deeper Targeting, Points for		220	Michigan Qualified Allocation Plan
			Treatment of Vacated Over-income, Deeper
Deeper Targeting, Vacant Unit Rule		830	Targeted, and Market-rate Units
Deficiencies, Reporting to the IRS		756	Inspection Closeout
Definition of a Full-time Student		510	Definition of a Full-time Student
Definition of a Low Income Unit		152	Definition of a Low Income Unit
Definition of an Educational Institution		512	Definition of an Educational Institution
Definition of Income, HOME		1146	HOME Program
Demographic Information, annual self-certification		364	Annual Self-Certification
Demographics		500	Determining Household Composition
Demographics, information about tenants	1	702	HUD's Required Tax Credit Data Collection

4/29/2013 Page 6 of 28

Michigan LIHTC Compliance	е Ма	anual -	
Subject/Topic	Form	Part #	Part Title
Denominator of Fraction		858	Common Area Residential Unit
Deregulated Utility Service Areas		452	Local Utility Company Estimate (Method #4)
Design Standards		566	Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws
Designating a Unit as Common Area	-	864	Designating a Unit as Common Area
Destruction of Building		1032	Destruction
Determining Household Composition		500	Determining Household Composition
Determining the 125% AMI, and 150% AMGI Income			Determining the 125% AMI, and 150% AMGI
Limits		1152	Income Limits
Development Employees, as tenants		552	Managers/Employees as Tenants
Development File for LIHTC Projects		214	Development File for LIHTC Projects
		520	Persons with Special Needs and Developmental
Developmentally Disabled Tananta		538	Disabilities
Developmentally Disabled Tenants		220	Michigan Qualified Allocation Plan
Development's Employees Differences, between IRS 8823 Guide and MSHDA		370	Income Qualifying a Development's Employees
Policies and Procedures		1038	Differences
			MSHDA Direct Loan Programs financed with Tax-
Direct Loan Programs		1132	Exempt Bonds Fair Housing, Anti-Discrimination, and Reasonable
Disabilities Act		566	Accommodations Laws
			Part I of the HUD Student Rule - Student Eligibility
Disabled Person, student eligibility	<u>.</u>	530	Guidelines Fair Housing, Anti-Discrimination, and Reasonable
Discrimination		566	Accommodations Laws
D: :: : A :: O :: O D		F 40	Discrimination Against Section 8 and HCV
Discrimination Against Section 8 Prohibited		542	Participants is Prohibited
Disposal (Divestiture) of Assets		326	Disposal (Divestiture) of Assets
Disposition of Project or Building		1016	Fee Title Sale of Building / Transfer of Ownership
Distributing income levels across unit types		802	Mixed Income Projects
Documentation of Corrective Actions Taken Documenting Why Third Party Verification Is Not		748	Owner's Physical Inspection Response (PIR)
Possible		336	Documenting Why Third Party Verification Is Not Possible
Documents, list of		610	Alphabetical List of Forms and Documents
Drivers Licenses and Pictures of Tenants		640	Drivers Licenses and Pictures of Tenants
Dual Residence		548	Primary Residence
			Annual Owner Compliance Certifications and Forms
Due Dates, Annual Certifications		704	for Projects
E			
		400	Other Leases Fees and Charges to Residents of
Early Lease Termination Fee	ļ	432	LIHTC Units
Economic Integration	ļ	220	Michigan Qualified Allocation Plan
Educational Institution, Definition of		512	Definition of an Educational Institution
Effective date, Leases	<u> </u>	626	Good Cause Requirement Qualifying Section 8 Project-based Tenants for
Effective Date, Section 8 Certification		1114	LIHTC units
Effective Date, utility allowance schedule		474	Additional Notes about Utility Allowances
Effective Dates		344	Dates and Deadlines are Important
Effective Dates of RD Certification		1120	Effective Dates of RD Certification
Effective Dates, Income Limits		111	Effective Date of Income Limits and Annual Adjustments
Effective Dates, Recertification	ļ	414 356	Recertification Effective Dates
Lifective Dates, Necel tilledtion		330	Enterprise Income Verification (EIV) System -
EIV	<u> </u>	1110	Important Related Information

4/29/2013 Page 7 of 28

Michigan LIHTC Compliance	э Ма	ınual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Elderly Persons		534	Fair Housing Act - Defintion of elderly
Elderly Projects, Community service space		872	Community Service Facilities
Elderly Statutory Set-Aside		220	Michigan Qualified Allocation Plan
Elderly, Fair Housing Act Definition		534	Fair Housing Act - Defintion of elderly
Elderly, project definition		532	LIHTC - Definition of Elderly
Electronic File Storage		210	LIHTC Record Retention Requirements for Owners
Electronic Verification		332	Electronic Verification
Eligible Basis		118	Eligible Basis
Eligible basis - fees for		432	Other Leases Fees and Charges to Residents of LIHTC Units
Eligible Basis - No Change in		706	Annual LIHTC Owner's Certification of Continuing Program Compliance
Elimination of Recertification Requirement		362	Elimination of Recertification Requirement
E-mail, Verifications		332	Electronic Verification
Employees, as tenants		552	Managers/Employees as Tenants
Employment Verification Form (sample)	Form	330	Third Party Written Verification
End of Compliance Period		166	Year 15 and After the LIHTC Compliance Period Ends
Energy Consumption Model		458	Energy Consumption Model (Method #7)
Engineering Method	 	458	Energy Consumption Model (Method #7)
			Enterprise Income Verification (EIV) System -
Enterprise Income Verification (EIV) System		1110	Important Related Information Fair Housing, Anti-Discrimination, and Reasonable
Equal Housing Opportunity		566	Accommodations Laws Other Leases Fees and Charges to Residents of
Equipment Fee		432	LIHTC Units
Equitable Distribution of Units		802	Mixed Income Projects
Evictions during the three Year Period		904	The Three-Year Tenant Protection Period
Evictions, Good Cause		626	Good Cause Requirement
Evictions, Michigan Landlord Tenant Law		570	Michigan Landlord Tenant Law
Example of Calculating Income from Assets		320	Example of Calculating Income from Assets
Excel workbook, utility allowance		454	Actual Consumption Method (Method #5) Exceptions to the Full-time Student Exclusion in
Exceptions to the Full-time Student Exclusion		514	LIHTC Projects
Existing Tenants		348	Acq/Rehab Projects – Certifying Existing Tenants
Extended Low-Income Housing Commitment		164	Regulatory Agreement
Extended Use Agreement		164	Regulatory Agreement
Extended Use Period		900	The Extended Use Period
Extension Request for Physical Inspection Responses		750	Corrective Action and Owner Response Deadlines
Extension Request, Tenant File Audit Response		722	Owner's Response to the Audit Report
F			
Facsimilies, verifications		332	Electronic Verification
Failure to Comply with the Next Available Unit Rule		810	Failure to Comply with the Next Available Unit Rule
Fair Housing Act		566	Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws
Fair Housing Act defintion of elderly		534	Fair Housing Act - Defintion of elderly
Families, Large	 	220	Michigan Qualified Allocation Plan
Family members, number of	 	502	Changes in Household Composition
Federal Funds Requirements, TCAP		1160	TCAP - Federal Funds Requirements

4/29/2013 Page 8 of 28

Subject/Topic Form Part # Part Title	ıı́p.
Federal Tax Returns Fee Title Sale of Building Fees for Physical Inspections Fees for Physical Inspections Fees, Additional Fees, Compliance Monitoring FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Financial Aid First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government Fires Year of the Credit Period - Multiple Government Fires Year of the Credit Period - Multiple Government Fires Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	าเก
Federal Tax Returns Fee Title Sale of Building Fees for Physical Inspections Fees for Physical Inspections Fees, Additional Fees, Compliance Monitoring File Audit Frequency File Audit Frequency File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Files, Tenant/Unit Firest Credit Year, determining First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	าเ้า
Fee Title Sale of Building Fees for Physical Inspections Fees, Additional Fees, Compliance Monitoring Fees, Compliance Monitoring Fees, Compliance Monitoring Fees, Compliance Monitoring FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit Report File Audit, Conducting File Audit, Conducting File Audits Files, organization of Files, organization of Files, Tenant/Unit Files, Tenant/Unit First Credit Year, determining First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple	าเก
Fees for Physical Inspections Fees, Additional Fees, Compliance Monitoring Fees, Compliance Monitoring FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Findings Findings First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government Omnitoring Observes and Charges to Residents Other Leases Fees and Charges to Other Cothers of Other Leases Fees and Charges to Residents LIHTC Leases Fees and Charges to Residents Fair Housing, Anth-Discrimination, and Reason Accommodations, and Reason Accommodation, and Reason Accommodations, and Reason Accommodations, and Reason Accommodations, and Reason Accommodations, and Reason Accommodation, and Reason Accomm	P
Fees, Additional Fees, Compliance Monitoring Fees, Compliance Monitoring Fees, Compliance Monitoring FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit, Conducting File Audit, Conducting File Audit, Conducting File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Fires, Tenant/Unit Fires Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	
Fees, Additional Fees, Compliance Monitoring Fees, Compliance Monitoring FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Files, Tenant/Unit Firest Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	of
FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Financial Aid Findings First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple	OI .
FHAA Standards FHA-insured Developments File Audit Frequency File Audit Report File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Financial Aid Finst Year Credit Statement form First Year of the Credit Period – Acquisition / Rehabilitation Projects First Year of the Credit Period – Multiple	
File Audit Frequency File Audit Report File Audit Report File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits File Audits File Audits File Audit Report File Audit, Scheduling and Preparing for File Audits File Audits File Audits File Audits File Audits Files, organization of Files, Tenant/Unit Files, Tenant/Unit Files, Tenant/Unit Financial Aid Findings Findings First Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	iable
File Audit Frequency File Audit Report File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audits File Audits File Audits Files, organization of Files, Tenant/Unit Financial Aid Findings First Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	
File Audit Report File Audit, Conducting File Audit, Scheduling and Preparing for File Audit, Scheduling and Preparing for File Audits Files, organization of Files, Tenant/Unit Financial Aid Findings First Credit Year, determining First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government File Audit Report Conducting the Audit Conducting the Audit Conducting the Audit Conducting the Audit Scheduling and Preparing for the File Audit Scheduling and Preparing for the File Audit Scheduling and Preparing for the File Audit Tonation Audits Setting Up and Organizing the Tenant/Unit File The Tenant/Unit File The Tenant/Unit File 1000 The Tenant/Unit File	
File Audit, Conducting File Audit, Scheduling and Preparing for File Audits File Audits Files, organization of Files, Tenant/Unit Financial Aid First Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	
File Audit, Scheduling and Preparing for File Audits File Audits Files, organization of Files, Tenant/Unit Financial Aid Findings First Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Financial Audits 708 Overview of Tenant File Audits Setting Up and Organizing the Tenant/Unit File The Tenant/Unit File 718 The Tenant/Unit File 729 The Tenant/Unit File The Tenant/Unit File 737 The Tenant/Unit File The Tenant/Unit File 740 The Tenant/Unit File The Tenan	
File Audits Files, organization of Files, Tenant/Unit Financial Aid Findings First Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government File Audits Form Form First Queriew of Tenant File Audits Setting Up and Organizing the Tenant/Unit File The Tenant/Unit File Income and Assets of Students Overview of Noncompliance Process First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	
Files, organization of Files, Tenant/Unit Files, Tenant/Unit Financial Aid Financial Aid Findings First Credit Year, determining First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	
Files, Tenant/Unit Financial Aid The Tenant/Unit File Income and Assets of Students Income and Assets of Students Overview of Noncompliance Process First Credit Year, determining The Tenant/Unit File Income and Assets of Students Overview of Noncompliance Process First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple First Year of the Credit Period - Multiple	
Financial Aid Findings 1000 Overview of Noncompliance Process First Credit Year, determining 140 First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	le
Findings 1000 Overview of Noncompliance Process First Credit Year, determining 140 First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government 140 Private Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple	
First Year Credit Year, determining First Year Credit Statement form Form Form First Year Credit Statement form Form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple	
First Year Credit Year, determining First Year Credit Statement form Form Form First Year Credit Statement form Form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple	
First Credit Year, determining First Year Credit Statement form Form 144 First Year Credit Statement form First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple Government First Year of the Credit Period - Multiple	
First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple Government First Year of the Credit Period - Acquisition / Rehabilitation Projects First Year of the Credit Period - Multiple	
Rehabilitation Projects First Year of the Credit Period – Multiple Government 140 Rehabilitation Projects First Year of the Credit Period – Multiple	
First Year of the Credit Period – Multiple Government First Year of the Credit Period – Multiple	
First Year of the Credit Period - New Construction First Year of the Credit Period - New Construction First Year of the Credit Period - New Construction	tion
Projects 138 Projects	,0011
Five (5) Calender Months of the Year 510 Definition of a Full-time Student	
Floor Space Fraction 124 Applicable Fraction	
Folders, Tenant/Unit File 646 The Tenant/Unit File	
Follow-up Actions by MSHDA. Audits 726 MSHDA File Audit Follow-up Actions	
Follow-up Actions for Physical Inspections 756 Inspection Closeout	
Other Leases Fees and Charges to Residents	of
Food 432 LIHTC Units Student Exception A (Title IV of the Social Se	curib.
Food Stamps 516 Act)	curity
Foreclosure 1030 Foreclosure	
Foreigners 544 Citizenship / Legal Residency Requirements	
Former Spouse, funds paid to 388 Funds Paid to A Former Spouse	
Forms for Certifying Tenant Eligibility 612 Forms for Certifying Tenant Eligibility	
Forms for MSHDA Direct Loan Projects 620 Additional Forms for MSHDA Direct Loan Projects	ects
Forms from Other Government Housing Programs 644 Other Forms	
Forms, list of 610 Alphabetical List of Forms and Documents	

4/29/2013 Page 9 of 28

Michigan LIHTC Compliance	• Ma	anual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Foster Adults, Income of		382	Foster Children and Foster Adults
Foster Care		520	Student Exception C (Student Previously in Foster Care)
Foster Children		560	Non-custodial Children / Guests as Occupants
Foster Children, Income of		382	Foster Children and Foster Adults
Fraud, by Tenant		1008	Tenant Misrepresentation and Fraud
Frequency of Physical Inspections		736	Physical Inspection Frequency
Full-time Security Officer's Unit		866	Full-time Security Officer's Unit
Funds Paid to A Former Spouse		388	Funds Paid to A Former Spouse
G			
Garages, fees for		432	Other Leases Fees and Charges to Residents of LIHTC Units
Conservations of Toront Contification Decorations		200	Constitution of Target Continue December 1
General Overview of Tenant Certification Procedures		300	General Overview of Tenant Certification Procedures
General Public Use Requirement for LIHTC Projects		870	General Public Use Rule Scheduling and Preparing for the Physical
General Scope of Physical Inspections		740	Inspection
General Scope of Tenant File Audits		710	General Scope of Tenant File Audits
GI Bill		372	Income and Assets of Students
Good Cause Terminations		626	Good Cause Requirement
Green Cards		544	Citizenship / Legal Residency Requirements
Gross Income v. Net or Adjusted Income		306	Gross Income versus Net or Adjusted Income
Gross Rent		422	Maximum Gross Rent
Gross Rent Floor Election - LIHTC Projects		434	Gross Rent Floor Election
Gross Rent Floor Election form	Form	434	Gross Rent Floor Election
Guarantors		632	Co-signers and Guarantors
Guardianship		560	Non-custodial Children / Guests as Occupants
Guest Fees		432	Other Leases Fees and Charges to Residents of LIHTC Units
Guest Unit Fees		432	Other Leases Fees and Charges to Residents of LIHTC Units
Guests as Occupants		560	Non-custodial Children / Guests as Occupants
Guidelines for Correcting Noncompliance		1034	The IRS 8823 Guide
Н			
H.E.R.A. (The Housing and Economic Recovery Act of 2008 ("H.R. 3221"))		114	Major Regulations and Legislation Impacting LIHTC Compliance Monitoring
H.R. 3221 (the "Housing Assistance Tax Act of 2008")		114	Major Regulations and Legislation Impacting LIHTC Compliance Monitoring
HAP Contract Dates		1108	MSHDA's Housing Choice Voucher Program
Hazard Notices	Form	744	Hazard Notices
HCV, discrimination prohibited		542	Discrimination Against Section 8 and HCV Participants is Prohibited
HERA, income limits		402	Impact of HERA on LIHTC Income Limit Tables
High-speed Internet		220	Michigan Qualified Allocation Plan Other Leases Fees and Charges to Residents of
Holding Fee, to reserve unit for leasing applicant		432	LIHTC Units
HOME Program		1146	HOME Program
HOME website		1146	HOME Program
Home-based Businesses	ļ	880	Resident-operated Business in LIHTC Units
Homeless	<u> </u>	868	Units must be For Non-Transient Use

4/29/2013 Page 10 of 28

Subject/Topic Form Part # Part Title
Homeless Persons Hotline Numbers, telephone House Rules Household Composition Household Composition Data, annual self-cert Household Members, changes in Household Members, number of Households with Children Households with Children Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Vouchers, Dates Housing Laws Housing Laws Housing Laws Housing, ineligible Types Hous 1878 Add Household Allocation Plan Housing Ass7 & HUD 9887 &
Hotline Numbers, telephone House Rules Household Composition Household Composition Household Composition Determining Household Composition Household Members, changes in Household Members, changes in Household members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Laws Housing, ineligible Types HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Household Composition Additional Requirements for MSHDA Direct Loan Projects 9 Projects 1140 Projects Additional Requirements for MSHDA Direct Loan Projects 9 Determining Household Composition Changes in Household Composition 10 Changes in Household Composition Manual Self-Certification Michigan Qualified Allocation Plan Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Chopical Allocation Plan Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Compliance Monitoring Compliance Monitoring Project Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Compliance Monitoring Choice Voucher Participants Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Compliance Monitoring Pajor Regulations and Legislation Impacting LIHTC Compliance Monitoring Pajor
House Rules Household Composition Household Composition Data, annual self-cert Household Members, changes in Household Members, changes in Household members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing Laws Housing Laws Housing Set Hud 9887-A Forms Form Household Composition Annual Seft-Certification Changes in Household Composition Manual Seff-Certification Michigan Qualified Allocation Plan Major Regulations and Legislation Impacting LiHTC Compliance Monitoring Pagior Regulations and Legislation Impacting LiHTC Compliance Monitoring
Household Composition Household Composition Data, annual self-cert Household Composition Data, annual self-cert Household Members, changes in Household Members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing, ineligible Types HUD 50059 HUD Pata Collection 1144 Projects Determining Household Composition Annual Self-Certification Household Composition Annual Self-Certification Annual Self-Certification Household Composition Annual Self-Certification Household Composition Annual Self-Certification Household Composition Changes in Household Composition Annual Self-Certification Hidden Annual Self-Certification Plan Annual Self-Certification Plan Annual Self-Certification Plan Annual Self-Certification Plan Michigan Qualified Allocation Plan Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Major Regulations and Legislation Impacting LIHTC Compliance Monitorin
Household Composition Household Composition Data, annual self-cert Household Members, changes in Household Members, changes in Household members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing, ineligible Types HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Household Composition Adama Annual Self-Certification Adama Self-Certification Annual Self-Certification Annual Self-Certification Annual Self-Certification Annual Self-Certification Changes in Household Composition Annual Self-Certification Annual Self-Certification Changes in Household Composition Annual Self-Certification Changes in Household Composition Annual Self-Certification Changes in Household Composition Annual Self-Certification Annual Self-Certification Changes in Household Composition Michigan Qualified Allocation Plan Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Authorization to Release HUD 50058 Form Discrimination Against Section 8 and HCV Participants is Prohibited Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Using HUD Forms to Determine LIHTC Eligibility Qualifying Section 8 Project-based Tenants for LIHTC units LIHTC units HUD 9887 & HUD 9887-A Forms Form Form Form Form Form Form Form Form
Household Composition Data, annual self-cert Household Members, changes in Household members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing Laws Housing Laws HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Authorization Lagislation Impacting LIHTC Compliance Monitoring Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Major
Household Members, changes in Household members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing, ineligible Types HUD 50059 HUD 9887 & HUD 9887-A Forms HOUS by Act of 2008, The ("H.R. 3221") 502 Changes in Household Composition Michigan Qualified Allocation Plan Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Major Regulatio
Household members, number of Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing, ineligible Types HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Michigan Qualified Allocation Plan Major Regulations and Legislation Impacting LIHTG Compliance Monitoring Major Regulations and Legislation Impa
Households with Children Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Major Regulations and Legislatio
Housing and Economic Recovery Act of 2008, The ("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Major Regulations and Legislation Impacting LIHTC Compliance M
("H.R. 3221") Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 114 Compliance Monitoring Major Regulations and Legislation Impacting LIHTC Compliance Monitoring Authorization to Release HUD 50058 Form Discrimination Against Section 8 and HCV Participants is Prohibited Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Form 1102 Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units HUD 9887 & HUD 9887-A Forms Form 634 Consent to Release Information / HUD 9887 HUD Data Collection
Housing Assistance Tax Act of 2008 (H.R. 3221) Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Housing Choice Voucher Participants 1104 Authorization to Release HUD 50058 Form Discrimination Against Section 8 and HCV Participants is Prohibited Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units HUD 9887 & HUD 9887-A Forms Form HUD Data Collection HUD's Required Tax Credit Data Collection
Housing Choice Voucher Participants, Qualifying Housing Choice Voucher, authorization to release information Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection 1100 Qualifying Housing Choice Voucher Participants Authorization to Release HUD 50058 Form Discrimination Against Section 8 and HCV Participants is Prohibited Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities HUD 9887 & HUD 9887-A Forms Form G34 Consent to Release Information / HUD 9887 HUD Data Collection T02 HUD's Required Tax Credit Data Collection
Housing Choice Voucher, authorization to release information Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Housing Choice Voucher, discrimination Prohibited 542 Participants is Prohibited Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities Form Qualifying Section 8 Project-based Tenants for LIHTC units HUD 9887 & HUD 9887-A Forms Form HUD bata Collection HUD's Required Tax Credit Data Collection
information Housing Choice Voucher, discrimination Prohibited Housing Choice Vouchers, Dates Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Authorization to Release HUD 50058 Form Discrimination Against Section 8 and HCV Participants is Prohibited Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities HUD 50058 Form 1102 Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units HUD 9887 & HUD 9887-A Forms Form 634 Consent to Release Information / HUD 9887 HUD's Required Tax Credit Data Collection
Housing Choice Vouchers, Dates Housing Choice Vouchers, Dates Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Housing Choice Vouchers, Utility Allowances for 1106 Dates for Housing Choice Vouchers Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities HUD 50059 Form Qualifying Section 8 Project-based Tenants for LIHTC units Consent to Release Information / HUD 9887 HUD's Required Tax Credit Data Collection
Housing Choice Vouchers, Dates Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Housing Choice Vouchers, Certifications Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities HUD 50058 Form 1102 Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units Form 634 Consent to Release Information / HUD 9887 HUD's Required Tax Credit Data Collection
Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 HUD 9887 & HUD 9887-A Forms HUD Data Collection Utility Allowances for HUD Regulated Buildings with LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units Consent to Release Information / HUD 9887 HUD's Required Tax Credit Data Collection
Housing Choice Vouchers, Utility Allowances for Housing Laws Housing, ineligible Types HUD 50058 HUD 50059 Form HUD 9887 & HUD 9887-A Forms HUD Data Collection 448 LIHTC (Method #2) Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws Ineligible Facilities Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units Consent to Release Information / HUD 9887 HUD's Required Tax Credit Data Collection
Housing, ineligible Types HUD 50058 HUD 50059 Form HUD 9887 & HUD 9887-A Forms HUD Data Collection Form For
HUD 50058 HUD 50059 Form Using HUD Forms to Determine LIHTC Eligiblity Qualifying Section 8 Project-based Tenants for LIHTC units HUD 9887 & HUD 9887-A Forms Form 634 Consent to Release Information / HUD 9887 HUD Data Collection HUD's Required Tax Credit Data Collection
HUD 50058 HUD 50059 Form Qualifying Section 8 Project-based Tenants for LIHTC units HUD 9887 & HUD 9887-A Forms Form 634 Consent to Release Information / HUD 9887 HUD Data Collection TO2 HUD's Required Tax Credit Data Collection
HUD 9887 & HUD 9887-A Forms Form 634 Consent to Release Information / HUD 9887 HUD Data Collection HUD's Required Tax Credit Data Collection
HUD Data Collection 702 HUD's Required Tax Credit Data Collection
HUD Hold Harmless Projects 408 HERA Special Rates / HUD Hold Harmless
HUD REAC 734 Physical Condition Standards
HUD Student Rule, Part II Part II of the HUD Student Rule: Student Financial Assistance in Excess of Tuition
HUD Utility Schedule Model 456 HUD Utility Schedule Model (Method #6)
HUD's Requirement for Tax Credit Data Collection 702 HUD's Required Tax Credit Data Collection
Illegal Aliens 544 Citizenship / Legal Residency Requirements
Immigration Status 544 Citizenship / Legal Residency Requirements
Impact of Vacant Units on the Applicable Fraction 828 Impact of Vacant Units on the Applicable Fraction
Impact on the Applicable Fraction Common Area Unit - Impact on the Applicable Fraction 860 Fraction
Implementation Date, utility allowance 474 Additional Notes about Utility Allowances Important Enterprise Income Verification (EIV) Enterprise Income Verification (EIV) System -
Important Enterprise Income Verification (EIV) System Related Information Enterprise Income Verification (EIV) System - Important Related Information
Important Periods for LIHTC Projects 156 Important Periods for LIHTC Projects
Qualifying Tenants in Projects with Rural Imputed Income, RHS 1118 Development Financing
Income - Past Income vs. Actual Past Income 308 Projected Income vs. Actual Past Income
Income and Accepts of Children
Income and Assets of Children 380 Income and Assets of Children

4/29/2013 Page 11 of 28

Michigan LIHTC Compliance	е Ма	anual -	
Subject/Topic	Form	Part #	Part Title
Income and Assets, Rounding		312	Rounding
Income Certification for 125% and 150% AMGI	Form	1150	Certifying Tenants Occupying Units at 125% AMI and 150% AMI
Income from Self-Employment or Business	1 01111	1130	Income from Self-Employment or Business
Ownership		390	Ownership
Income Increases		806	Next Available Unit (140%) Rule
la conse la cola		022	Overview of Deeper Targeting and Agency
Income Levels		832	Covenants
Income Limit Tables		416	Sample Income Limit Table
Income Limits are Adjusted for Family Size		418	Income Limits Are Adjusted for Family Size Income Limits for Projects located in Rural Areas
Income Limits for Projects Located In Rural Areas		410	(National Nonmetropolitan Median Income)
Income Limits, Effective Dates		414	Effective Date of Income Limits and Annual Adjustments
Income Limits, Effective Dates Income Limits, multiple building project election		404	Which Income Limits to Use
Income Limits, Overview		400	Overview of Income Limits
		400	Overview of Income Limits
Income Limits, Rent Restrictions, and Utility		040	Income Limits, Rent Restrictions, and Utility
Allowance During the Extended Use Perioid		910	Allowance After Year 15 of the Extended Use Perioid
Income Limits, Rounding		312	Rounding
Income Limits, Section 8		412	Section 8 Income Limits
Income limits, which to use		404	Which Income Limits to Use
Income of Household		310	Calculating Total Household Income
Income Qualifying a Development's Employees		370	Income Qualifying a Development's Employees
Income Qualifying Tenants		300	General Overview of Tenant Certification Procedures
Income, Annualizing, Projecting, and Computing		316	Income Projections and Computations
Income, anticipated		392	Anticipated Income
Income, deductions and allowances		306	Gross Income versus Net or Adjusted Income
Income, definition of		304	Income, Definition of
Income, Short-Term or Temporary		316	Income Projections and Computations
Incomplete information on verification forms		338	Review of Documents Provided by the Tenant/Applicant
		876	Ineligible Facilities
Ineligible Facilities Infestation		772	Bed Bugs
In-Home Business		880	Resident-operated Business in LIHTC Units
Initial Submission - Newly Placed-In Service Projects,		000	Resident operated business in Little Onts
utility allowances for		654	Newly Placed in Service Projects
		400	First Year of the Credit Period - New Construction
Initial Year Proration		138	Projects
Innovative Technology		220	Michigan Qualified Allocation Plan
Inspection Correction Deadline		750 720	Corrective Action and Owner Response Deadlines
Inspections, Physical		732	Overview of Physical Inspections
Interest, assessment in recapture situations		1012	Recapture
Interim Recertifications		360	Interim Recertifications Other Leases Fees and Charges to Residents of
Internet High Speed		432	LIHTC Units Michigan Qualified Allocation Plan
Internet, High-Speed		220	Michigan Qualified Allocation Plan
Internet, Verifications		332	Electronic Verification Additional Requirements for MSHDA Direct Loan
Inventory Checklist	Form	1140	Projects
IRC Section 42 Compliance and Monitoring			IRC Section 42 Compliance and Monitoring
Requirement for LIHTC	<u> </u>	158	Requirement for LIHTC

4/29/2013 Page 12 of 28

Michigan LIHTC Compliance Manual -				
Subject/Topic	Form	Part #	Part Title	
Irrevocable Elections		112	IRS 8609 (Low-Income Housing Credit Allocation Certification)	
IRS 8586 (Low Income Housing Tax Credit)	Form	206	Owner of LIHTC Project - Responsibilities	
IRS 8609 (Low-Income Housing Credit Allocation		200	IRS 8609 (Low-Income Housing Credit Allocation	
Certification)	Form	112	Certification)	
IRS 8611 (Recapture of Low Income Housing Tax				
Credit)	Form	1012	Recapture	
IRS 8693 (Low Income Housing Credit Disposition		• • • • • • • • • • • • • • • • • • • •	Overview of Building Disposition and Ownership	
Bond)	Form	1014	Changes	
IRS 8823 (Report of Noncompliance)	Form	1000	Overview of Noncompliance Process	
IRS 8823 Guide		1034	The IRS 8823 Guide	
RS 8877 (Request for Waiver of Annual Income		• • • • • • • • • • • • • • • • • • • •		
Recertification Requirement for the Low-Income				
Housing Credit)	Form	368	Recertification Waiver - old procedure	
J				
Job Training Program		518	Student Exception B (Job Training Program)	
Job Training Program, Michigan's No Worker Left			Participant's in Michigan's No Worker Left Behind	
Behind Program		374	Program	
			Student Exception F (Married Persons who File a	
Joint Tax Return		526	Joint Tax Return)	
JTPA Program		518	Student Exception B (Job Training Program)	
Just Cause		626	Good Cause Requirement	
K				
Kinship Care		382	Foster Children and Foster Adults	
L				
Land Use Restrictive Agreement (LURA)		164	Regulatory Agreement	
Landlord-Tenant Act		570	Michigan Landlord Tenant Law	
Large Families		220	Michigan Qualified Allocation Plan	
		400	Other Leases Fees and Charges to Residents of	
_ate Fees		432	LIHTC Units Other Leases Fees and Charges to Residents of	
_aundry - fees for		432	LIHTC Units	
_DHA		1024	Limited Dividend Housing Associations (LDHA)	
Lease Addenda, recommended		624	Recommended Lease Clauses and Addenda	
∟ease Addendum – Good Cause	Form	626	Good Cause Requirement	
Lease Agreement - Other Programs		630	Lease Agreement - Other Housing Programs	
Lease Agreement (LIHTC)		622	Overview of LIHTC Lease Requirements	
_ease Agreements		622	Overview of LIHTC Lease Requirements	
Lease Agreements (MSHDA Direct Loan Programs)		620	Additional Forms for MSHDA Direct Loan Projects	
Lease Clauses, Recommended		624	Recommended Lease Clauses and Addenda	
Lease Clauses, Neconimended Lease Term and Effective Dates		628	Lease Term and Effective Dates	
Lease Term and Linective Dates		020	Other Leases Fees and Charges to Residents of	
Lease Termination Fee, early		432	LIHTC Units	
Lease, Michigan Landlord Tenant Law		570	Michigan Landlord Tenant Law	
_ease, six months		546	Transient Persons	
Lease, transient		546	Transient Persons	
Looper Foo for Month to Month		420	Other Leases Fees and Charges to Residents of	
Leases - Fee for Month to Month		432	LIHTC Units	
Leases, non-renewals		904	The Three-Year Tenant Protection Period	
Leases, Overview of		622	Overview of LIHTC Lease Requirements	

4/29/2013 Page 13 of 28

Michigan LIHTC Compliance	е Ма	anual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Lease-up Deadline		150	The Two-Thirds (2/3) Rule
Leasing Agents, as tenants		552	Managers/Employees as Tenants
Leasing Office		862	Common Space (non-residential) - LIHTC projects
Leasing Practices, unacceptable		542	Discrimination Against Section 8 and HCV Participants is Prohibited
Legal Residency		544	Citizenship / Legal Residency Requirements
Liability		Introduction	Introduction
LIHTC Allocation Process		110	The LIHTC Allocation Process
LIHTC Overview		104	Overview of the LIHTC Program
LIHTC Owner's Record Keeping Requirements		208	LIHTC Record-keeping Requirements for Owners
LIHTC Owner's Record Retention Requirement		210	LIHTC Record Retention Requirements for Owners
LIHTC Projects for the Elderly		532	LIHTC - Definition of Elderly
Limited Dividend Housing Association (LDHA)		1024	Limited Dividend Housing Associations (LDHA)
List of Forms and Documents, alphabetical		610	Alphabetical List of Forms and Documents
List of Unit Numbers Form	Form	654	Newly Placed in Service Projects
Live-in Aide (Care Attendant)		554	Live-In Care Attendants
Local Health, Safety and Building Code Violations		762	Local Health, Safety and Building Code Violations
Local Housing Laws		572	Local Housing Laws and Building Codes
Local Utility Company Estimate		452	Local Utility Company Estimate (Method #4) Other Leases Fees and Charges to Residents of
Lookout Fee		432	LIHTC Units
Low Income Housing Tax Credit Program, description of		100	What is the Low Income Housing Tax Credit (LIHTC)?
LURA		164	Regulatory Agreement
M			
Maintenance Fee		432	Other Leases Fees and Charges to Residents of LIHTC Units
Major Regulations and Legislation Impacting LIHTC			Major Regulations and Legislation Impacting LIHTC
Compliance Monitoring		114	Compliance Monitoring
Management Agent Update Form	Form	216	Contact Information Must Be Up-To-Date
Management Agreement	Form	1140	Additional Requirements for MSHDA Direct Loan Projects
Management Company and On-site Personnel - Responsibilities		212	Management Company and On-site Personnel - Responsibilities
Management Plan	Form	1140	Additional Requirements for MSHDA Direct Loan Projects
Managers/Employees as Tenants		552	Managers/Employees as Tenants
Mandatory Fees		432	Other Leases Fees and Charges to Residents of LIHTC Units
Market Rate Units	<u>-</u>	802	Mixed Income Projects
Market Rate Units, changing to	 	842	Changing a Household's AMGI Designation
Market Rate Units, trianging to Market Rate Units, tenant certification requirements		352	Overview of Annual Recertifications
Market Rate Units, Vacant Unit Rule		830	Treatment of Vacated Over-income, Deeper Targeted, and Market-rate Units
Market Renters		562	Market-Rate Tenants
Married Persons Not Living With Spouse		556	Married Persons Not Living With Spouse
Married Persons who File A Joint Tax Return		526	Student Exception F (Married Persons who File a Joint Tax Return)
Married Persons, student exception		526	Student Exception F (Married Persons who File a Joint Tax Return)
Married with at least one dependent child		530	Part I of the HUD Student Rule - Student Eligibility Guidelines

4/29/2013 Page 14 of 28

Michigan LIHTC Compliance	INDEX OF TOPICS		
Subject/Topic	Form	Part #	Part Title
Mass Recertifications		354	Procedures for Recertification
Maximum Gross Rent		422	Maximum Gross Rent
McKinney Act, npn-transient use		868	Units must be For Non-Transient Use
McKinney Act, transient persons		546	Transient Persons
		400	Other Leases Fees and Charges to Residents of
Methodo of Correction Necessarilians		432	LIHTC Units
Methods of Correcting Noncompliance		1036	Methods of Correcting Noncompliance
Michigan Compliance Manual		602	The Michigan LIHTC Compliance Manual
Michigan Housing Locator		204	Michigan Housing Locator
Michigan Landlord Tenant Law		570	Michigan Landlord Tenant Law
Michigan Qualified Allocation Plans		220	Michigan Qualified Allocation Plan
Michigan State Housing Development Authority, The		200	The Michigan State Housing Development Authority Participant's in Michigan's No Worker Left Behind
Michigan's No Worker Left Behind Program		374	Program
Michigan's Truth in Renting Act		570	Michigan Landlord Tenant Law
Military Basic Housing Allowance		394	Military Basic Housing Allowance
Military Spouse		556	Married Persons Not Living With Spouse Part I of the HUD Student Rule - Student Eligibility
Military Veteran - Student Eligibility		530	Guidelines
Minimum Income Requirements		420	Minimum Income Requirements
Minimum Income, Housing Choice Vouchers		542	Discrimination Against Section 8 and HCV Participants is Prohibited
······································		J72	Discrimination Against Section 8 and HCV
Minimum Income, Section 8 Participants		542	Participants is Prohibited
Minimum Set-aside		122	Minimum Set-aside
Minority Management		220	Michigan Qualified Allocation Plan
Minority Ownership		220	Michigan Qualified Allocation Plan
Misrepresentation, by Tenant		1008	Tenant Misrepresentation and Fraud
Mixed Income Projects		802	Mixed Income Projects
Mixed Income Projects with Multiple AMGI Levels		840	Mixed Income Projects with Multiple AMGI Levels
Mixed Income Projects with One AMGI Level		838	Mixed Income Projects with One AMGI Level
Mixed Income Projects, dates		346	Move-in Dates and Effective Dates of Initial Certifications
Mixed-Income		802	Mixed Income Projects
Mixed-Use		878	Commerical Space in LIHTC projects
Model Units		862	Common Space (non-residential) - LIHTC projects
Modified Pass-Through Program		1144	Modified Pass-Through Program
			Monitoring Activities After Year 15 of the Extended
Monitoring Activities During the Extended Use Period	ļ	918	Use Period
Monitoring Process		600	Overview of the Compliance Monitoring Process
Month-to-Month Tenancy	 	868	Units must be For Non-Transient Use Other Leases Fees and Charges to Residents of
Month-to-Month Tenancy Fee		432	LIHTC Units
More Information about RHS Projects		1124	More Information about RD Projects
Mortgage Foregiveness Debt Relief Act of 2007 (H.R.3648)		524	Student Exception E (Single Parent with Dependent Children)
Mortgages, Reverse	 	396	Reverse Mortgages
Move-in Dates and Effective Dates of Initial			Move-in Dates and Effective Dates of Initial
Certifications		346	Certifications
Move-In Dates, leases		628	Lease Term and Effective Dates

4/29/2013 Page 15 of 28

Michigan LIHTC Complianc	е Ма	ınual -	
Subject/Topic	Form	Part #	Part Title
Move-ins, certifying		300	General Overview of Tenant Certification Procedures
Moving Tenants, from one unit to another		848	Overview of Transfers
MSHDA Act, elderly definition		532	LIHTC - Definition of Elderly
MSHDA Checklist	Form	616	Checklist
MSHDA Direct Loan Programs and Pass-Through			MSHDA Direct Loan Programs financed with Tax-
Program		1132	Exempt Bonds
MSHDA Direct Loan Projects - Rents		436	Rents in MSHDA Direct Loan Projects
			Utility Allowances for MSHDA-Financed LIHTC
MSHDA Direct Loan Projects, Utility Allowances		460	Projects
MSHDA Website		202	MSHDA Website
MSHDA's On-line Data Entry System		700	MSHDA's On-line Tenant Data Reporting System
MTSP		406	Multifamily Tax Subsidy Projects (MTSP) Income Limits Projects with a 100% Applicable Fraction and
Multiple AMGI Levels		836	Multiple AMGI Levels
Multiple Building Project Election, applicable fraction		124	Applicable Fraction
Multiple Building Project Election, impact of		804	Overview of LIHTC Rules
Multiple Building Project Election, income limits		404	Which Income Limits to Use
Multiple Building Froject Election, income limits		404	IRS 8609 (Low-Income Housing Credit Allocation
Multiple Building Project Election, IRS 8609 form		112	Certification)
Multiple Building Project Election, minimum set-aside		122	Minimum Set-aside
Multiple Building Project Election, Next Available Unit			
(140%) Rule		812	NAUR Applies Separately To Each Building
Multiple Building Project Election, unit transfers		852	Unit Transfers - to a different building
Multiple Building Project Election, vacant unit rule		820	Overview of Vacant Unit Rule
Multiple Income Targeting Levels, tenant certification			
requirements		352	Overview of Annual Recertifications
Multiple Tax Subsidy Projects (MTSP)		406	Multifamily Tax Subsidy Projects (MTSP) Income Limits
N			
National Council of State Housing Agencies		222	National Council of State Housing Agencies
			Income Limits for Projects located in Rural Areas
National NonMetropolitan Median Income		410	(National Nonmetropolitan Median Income)
NAUR - Impact on Projects with a 100% Applicable			NAUR - Impact on Projects with a 100% Applicable
Fraction		816	Fraction
NAUR - The Applicable Fraction Must Be Maintained		814	NAUR - The Applicable Fraction Must Be Maintained
NAUR - Transfers		818	NAUR - Transfers
NAUR Applies Separately To Each Building		812	NAUR Applies Separately To Each Building
NAUR, Failure to Comply With		810	Failure to Comply with the Next Available Unit Rule
NCSHA		222	National Council of State Housing Agencies
Near Elderly		532	LIHTC - Definition of Elderly
Negative Points		1010	_
			Consequences
Net Family Assets Less than or Equal to \$5,000	-	322	Net Family Assets Less than or Equal to \$5,000
Net Income		306	Gross Income versus Net or Adjusted Income Projects Receiving New, 2nd Allocations of Tax
New Allocation of Tax Credits		1130	Credits
New Construction, dates		346	Move-in Dates and Effective Dates of Initial Certifications
New Mayorine and the		^^^	Constitution of the contract o
New Move-ins, certifying	1	300	General Overview of Tenant Certification Procedures

4/29/2013 Page 16 of 28

Michigan LIHTC Compliand	се Ма	anual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Newly Placed in Service Projects		654	Newly Placed in Service Projects
Next Available Unit (140%) Rule (aka NAUR)		806	Next Available Unit (140%) Rule
Next Available Unit Rule, Failure To Comply With		810	Failure to Comply with the Next Available Unit Rule
No Separate Fees		862	Common Space (non-residential) - LIHTC projects
No Show Fee, Physical Inspections		760	Fees for Physical Inspections
No Show Fee, Tenant File Audit		730	File Audit Noncompliance Correction Fee
No Worker Left Behind Program		374	Participant's in Michigan's No Worker Left Behind Program
Noncompliance		1000	Overview of Noncompliance Process
Noncompliance Fees		730	File Audit Noncompliance Correction Fee
Noncompliance Reporting		1000	Overview of Noncompliance Process
Noncompliance, 1602 Program		1168	1602 Program - Funding Documents
Noncompliance, Correcting		1036	Methods of Correcting Noncompliance
Non-custodial children / guests as occupants		560	Non-custodial Children / Guests as Occupants
			Income Limits for Projects located in Rural Areas
Non-metropolitan Median Income Income		410	(National Nonmetropolitan Median Income)
Nonprofit Participation		218	Nonprofit Participation
Non-renewals of Leases		904	The Three-Year Tenant Protection Period
Non-residential Common Space		862	Common Space (non-residential) - LIHTC projects Other Leases Fees and Charges to Residents of
Non-sufficient Funds Fee (NSF)		432	LIHTC Units
Non-transient Use		868	Units must be For Non-Transient Use
Notarized Statements		340	Self-Affiidavit / Sworn Statement
Notes About Deeper Targeting/Agency Covenants		844	Notes About Deeper Targeting/Agency Covenants
Notice of Building Casualty Loss or Damage	Form	766	Casualty Losses
Notice of Change in Management Agent	Form	216	Contact Information Must Be Up-To-Date
Notice of Change in Ownership Entity	Form	216	Contact Information Must Be Up-To-Date
Notice of Consent to Release Information	Form	634	Consent to Release Information / HUD 9887
Notification of Noncompliance		1000	Overview of Noncompliance Process
Notification Requirements and Effective Dates		466	Notification Requirements and Effective Dates
Notifications and Expiration of Verifications / 120 Days		342	Notifications and Expiration of Verifications / 120 Days
Number of Bedrooms, occupancy		506	Occupancy Guidelines
Number of Bedrooms, Rent amount		426	Projects Allocated Credit After January 1, 1990
Number of Files Audited		714	Number of Files Audited
Number of Units Inspected		738	Number of Units Inspected
Numbers, Projects		154	Project Numbers
Numerator of Fraction		862	Common Space (non-residential) - LIHTC projects
0			
Occupancy Guidelines		506	Occupancy Guidelines
Occupancy, non-custodial children		560	Non-custodial Children / Guests as Occupants
Occupancy, suitability of units		800	Units Must Be Suitable and Available For Occupancy Other Leases Fees and Charges to Residents of
Office Equipment, fees for usage by tenants		432	LIHTC Units
Office, Leasing/Rental		862	Common Space (non-residential) - LIHTC projects
Off-Line Units		800	Units Must Be Suitable and Available For Occupancy

4/29/2013 Page 17 of 28

Michigan LIHTC Compliance	е Ма	ınual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
On-Line Tenant Data Reporting System		700	MSHDA's On-line Tenant Data Reporting System
On-site Managers, as tenants		552	Managers/Employees as Tenants
OPIC (Owner's Physical Inspection Certification			
System)		748	Owner's Physical Inspection Response (PIR)
		400	Other Leases Fees and Charges to Residents of
Optional Fees		432	LIHTC Units Other Leases Fees and Charges to Residents of
Optional Services, fees for		432	LIHTC Units
Oral Verifications		334	Oral Verifications
Organizing the Tenant File		646	The Tenant/Unit File
Other Demographic Topics		564	Other Demographic and Composition Topics
Over-Income Tenants		806	Next Available Unit (140%) Rule
			Treatment of Vacated Over-income, Deeper
Over-income units, Vacant Unit Rule		830	Targeted, and Market-rate Units
Overview of Compliance Requirements		162	Overview of Compliance Requirements
Overview of Compliance Requirements for MSHDA			Overview of Compliance Requirements for MSHDA
Direct Loan Programs		1136	Direct Loan Programs Overview of Deeper Targeting and Agency
Overview of Deeper Targeting/Agency Covenants		832	Covenants
Overview of Full-time Students in LIHTC Projects		508	Overview of Students
Overview of LIHTC Lease Requirements		622	Overview of LIHTC Lease Requirements
CVOLVION OF EITH O Econo Proquirements		<u> </u>	3.5.1.0.1.0.1.0.1.0.1.0.1.0.1.0.1.0.1.0.1
Overview of Methods of Verifying Income and Assets		328	Overview of Verification Methods
Overview of Physical Inspections		732	Overview of Physical Inspections
Overview of Recertifications and Periodic			
Assessments		352	Overview of Annual Recertifications
Overview of Relocating an Existing Tenant to a			
Different Residential Unit		848	Overview of Transfers
Overview of Tenant File Audits		708	Overview of Tenant File Audits
Overview of the Compliance Monitoring Process		600	Overview of the Compliance Monitoring Process
Overview of the LIHTC Program		104	Overview of the LIHTC Program
Owner Certification Attachment A	Form	748	Owner's Physical Inspection Response (PIR)
Owner Certification of Continuous Program	Form		Annual LIHTC Owner's Certification of Continuing
Compliance		706	Program Compliance
		700	Annual LIHTC Owner's Certification of Continuing
Owner Compliance Certifications		706	Program Compliance
Owner of LIHTC Project - Responsibilities	Form	206	Owner of LIHTC Project - Responsibilities
Owner's Certification of Completion of Repairs and	Form	740	
Exigent Health and Safety Items		748	Owner's Physical Inspection Response (PIR)
Owner-occupied units and Cooperatives		882	Owner-occupied units and Cooperatives
Owner's Physical Inspection Certification System		740	Owned Division London Description
(OPIC)		748	Owner's Physical Inspection Response (PIR)
Ownership Change		1018	Change in the Composition of the Ownership Entity
Ownership Entity Information Form	Form	216	Contact Information Must Be Up-To-Date
Ownership Information Update Form	Form	216	Contact Information Must Be Up-To-Date
Р			
1			Other Leases Fees and Charges to Residents of
Parking Spaces, fees for		432	LIHTC Units
Part I of the HUD Student Rule - Student Eligibility			Part I of the HUD Student Rule - Student Eligibility
Guidelines		530	Guidelines

4/29/2013 Page 18 of 28

Michigan LIHTC Complianc	е Ма	anual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Part II of the HUD Student Rule: Student Financial			Part II of the HUD Student Rule: Student Financial
Assistance in Excess of Tuition		384	Assistance in Excess of Tuition
Participants in Michigan's Housing Choice Voucher		4400	
Program		1108	MSHDA's Housing Choice Voucher Program
Partnership, Termination		1020	Termination of Partnership
Pass-Through Program, Modified		1144	Modified Pass-Through Program
Pass-Through Program, Regular		1142	Regular Pass-Through Program
Past Income, Actual		308	Projected Income vs. Actual Past Income Review of Documents Provided by the
Pay stubs and pay statements		338	Tenant/Applicant Consequences of Noncompliance After Year 15 of
Penalties for Noncompalince		922	The Extended Use Period
Penalty of Perjury		340	Self-Affiidavit / Sworn Statement
Pensions, government		388	Funds Paid to A Former Spouse
Periodic Household Assessment		364	Annual Self-Certification
Permanent Supportive Housing		540	Permanent Supportive Housing
Permanently Absent Members of the Household		556	Married Persons Not Living With Spouse
Persons with Special Needs and Developmental Disabilities		538	Persons with Special Needs and Developmental Disabilities
			Other Leases Fees and Charges to Residents of
Pet Deposit		432	LIHTC Units
Pet Fee		432	Other Leases Fees and Charges to Residents of LIHTC Units
Pet Rules and Certification of Compliance with Pet		4440	Additional Requirements for MSHDA Direct Loan
Regulations		1140	Projects
Photographs of Tenants		640	Drivers Licenses and Pictures of Tenants
Photographs, of property		654	Newly Placed in Service Projects
Physical Condition Standards		734	Physical Condition Standards
Physical Inspection Certification System (OPIC)		748	Owner's Physical Inspection Response (PIR)
Physical Inspection Forms and Reports	Form	746	The Physical Inspection Report (PI) Scheduling and Preparing for the Physical
Physical Inspection Process		740	Inspection
Physical Inspections		732	Overview of Physical Inspections
PI	Form	746	The Physical Inspection Report (PI)
Pictures of Tenants		640	Drivers Licenses and Pictures of Tenants
Pictures, of property		654	Newly Placed in Service Projects
PIR	Form	748	Owner's Physical Inspection Response (PIR)
Placed in Service Projects, newly	1 01111	654	Newly Placed in Service Projects
Placed in Service Projects, soon-to-be		654	Newly Placed in Service Projects
Placing an LIHTC Project in Service		134	Placing a LIHTC Project in Service
Police Substation		874	Police Substation
Post-8823 Correction Period		1002	The Three-Year Post-8823 Correction Period
1 031-0020 CONGUNITENIOU		1002	Additional Requirements for MSHDA Direct Loan
Pre-Application		1140	Projects
Pregnant Women, Unborn Children, and Children in the Process of Being Adopted		558	Pregnant Women, Unborn Children, and Children in the Process of Being Adopted
Preliminary Reservations		824	Vacant Unit Rule - Impact of Preliminary Reservations
Pre-Occupancy Conferences		608	Pre-Occupancy Conferences
Preservation Projects		1126	Preservation Projects - Procedures for Certifying Initial LIHTC Eligiblity
Primary Residency		548	Primary Residence

4/29/2013 Page 19 of 28

Michigan LIHTC Compliance	e <u>Ma</u>	ınual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Procedures and Forms		600	Overview of the Compliance Monitoring Process
Procedures for Recertification		356	Recertification Effective Dates
Process Overview, Noncompliance		1000	Overview of Noncompliance Process
Program Income, TCAP		1162	TCAP - Funding Documents
Progress Report, Quarterly	Form	652	Soon-to-Be Placed in Service Projects
Project Mix		832	Overview of Deeper Targeting and Agency Covenants
Project Numbers		154	Project Numbers
Project set-aside		122	Minimum Set-aside
Projected Income		308	Projected Income vs. Actual Past Income
Projected income Projects Allocated Credit After January 1, 1990		426	Projects Allocated Credit After January 1, 1990
Projects Allocated Credit Arter Sandary 1, 1990 Projects Allocated Credit in 1987, 1988, and 1989		424	Projects Allocated Credit Arter January 1, 1990 Projects Allocated Credit in 1987, 1988, and 1989
Projects with a 100% Applicable Fraction and Multiple		424	
AMGI Levels		836	Projects with a 100% Applicable Fraction and Multiple AMGI Levels
Projects with a 100% Applicable Fraction and One			Projects with a 100% Applicable Fraction and One
AMGI Level		834	AMGI Level
Public Assistance		516	Student Exception A (Title IV of the Social Security Act)
Public Housing Authority (PHA)		1104	Authorization to Release HUD 50058 Form
Public Housing Authority (PHA), utility allowance		450	Public Housing Authority Estimate (Method #3)
Public Use, general		870	General Public Use Rule
Q			
Qualifed Contract		906	Qualifed Contract
Qualified Allocation Plan, in general		108	Qualified Allocation Plan
Qualified Allocation Plans, compliance-related			
aspects		220	Michigan Qualified Allocation Plan
Qualified Basis		126	Qualified Basis
Qualified Census Tract		872	Community Service Facilities
Qualifying Housing Choice Voucher Participants		1100	Qualifying Housing Choice Voucher Participants
Qualifying Section 8 Project-based Tenants for LIHTC			Qualifying Section 8 Project-based Tenants for
units		1114	LIHTC units
Qualifying Tenants in RHS Projects		1118	Qualifying Tenants in Projects with Rural Development Financing
Quality Assurance Review		726	MSHDA File Audit Follow-up Actions
Quality Assurance Review, Physical Inspections		756	Inspection Closeout
Quarterly Progress Report	Form	652	Soon-to-Be Placed in Service Projects
R	1 01111	032	Soon to be rideed in service riojects
Ranges and Averaging		314	Ranges and Averaging
Ratio Utility Billing Systems (RUBS)		474	Additional Notes about Utility Allowances
		1118	Qualifying Tenants in Projects with Rural Development Financing
RD 1944-8 (now the RD 3560-8)	Form	1110	Qualifying Tenants in Projects with Rural
RD 3560-8 (previously the RD 1944-8)	Form	1118	Development Financing
REAC		734	Physical Condition Standards
Reasonable Accommodations		566	Fair Housing, Anti-Discrimination, and Reasonable Accommodations Laws
Reasonable Attempts		822	Vacant Unit Rule - Reasonable Attempts
Recapture		1012	Recapture
Recapture, 1602 Program	 	1168	1602 Program - Funding Documents
Recertification, signature date		350	Signature Date on Certifications and Recertifications

4/29/2013 Page 20 of 28

Michigan LIHTC Complianc	е Ма	anual -	INDEX OF TOPICS
Subject/Topic	Form		Part Title
Recertification Effective Dates		356	Recertification Effective Dates
Recertification Elimination		362	Elimination of Recertification Requirement
Recertification Waiver		368	Recertification Waiver - old procedure
Recertifications		352	Overview of Annual Recertifications
Recertifications, 60 day notification		356	Recertification Effective Dates
Recertifications, 90 day notification rule		356	Recertification Effective Dates
Recertifications, procedures for		356	Recertification Effective Dates
Recommended Lease Clauses and Addenda		624	Recommended Lease Clauses and Addenda
Record Retention	<u> </u>	210	LIHTC Record Retention Requirements for Owners Record Retention and Availability Requirements for
Record Retention - utility allowance calculation		468	Utility Allowance Documentation
Record-keeping Requirements		208	LIHTC Record-keeping Requirements for Owners
Redecorating Fee		432	Other Leases Fees and Charges to Residents of LIHTC Units
References, excessive number		542	Discrimination Against Section 8 and HCV Participants is Prohibited
Regular Pass-Through Program		1142	Regular Pass-Through Program
Regulations for Various Tax Credit Years		116	Regulations for Various Tax Credit Years
Regulatory Agreement	Form	164	Regulatory Agreement
Rehabilitation of Building, dates		348	Acq/Rehab Projects – Certifying Existing Tenants
Reinspections		752	Reinspections
Rejection of Future LIHTC Applications		1010	Consequences
			Other Leases Fees and Charges to Residents of
Re-keying Fee		432	LIHTC Units
Relocating Existing Tenants During The First Year of		054	
the Credit Period		854	Transfers During The First Year of the Credit Period
Relocating Tenants		856	Temporary Relocation of Tenants
Relocations, temporary		856	Temporary Relocation of Tenants
Removal from the LIHTC Program		1026	Removal from the LIHTC Program
Rent Amount based on Number of Bedrooms		426	Projects Allocated Credit After January 1, 1990 Other Leases Fees and Charges to Residents of
Rent Concessions and Discounts		432	LIHTC Units
Rent Increase Max		428	Changes in Rent Limits and Rent Amounts
Rent Increase, 5% cap		430	5% Cap on Rent Increases for Residents
Rent Increases, Michigan Landlord Tenant Law		570	Michigan Landlord Tenant Law Adjusting Tenant Rents When Utility Allowances
Rent Increases, with changes in utility allowances		464	Change
Rent Limits		422	Maximum Gross Rent
Rent limits, by number of persons		424	Projects Allocated Credit in 1987, 1988, and 1989
Rent Limits, Rounding		312	Rounding Rural Housing Services - Rental Assistance and Rent
Rent Overage, Rural Housing Services		478	Overage
Rental Application		614	Rental Application
Rental Assistance, RHS		478	Rural Housing Services - Rental Assistance and Rent Overage
Rental Assistance, Section 8		476	Section 8 / Rental Assistance
Rental Office		862	Common Space (non-residential) - LIHTC projects
Renter's Insurance		432	Other Leases Fees and Charges to Residents of LIHTC Units
Rents in MSHDA Direct Loan Projects		436	Rents in MSHDA Direct Loan Projects
•			Annual Owner Compliance Certifications and Forms
Reports		704	for Projects

4/29/2013 Page 21 of 28

Michigan LIHTC Complianc	е Ма	nual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	
Request to Eliminate Recertifications Form	Form	362	Elimination of Recertification Requirement
Reservation Fee, to hold housing unit for rental applicant		432	Other Leases Fees and Charges to Residents of LIHTC Units
Residence, primary		548	Primary Residence
Residency Requirements		544	Citizenship / Legal Residency Requirements
Resident Fees Form	Form	432	Other Leases Fees and Charges to Residents of LIHTC Units
Residential Common Space		858	Common Area Residential Unit
Resident-operated Business in LIHTC Units		880	Resident-operated Business in LIHTC Units Management Company and On-site Personnel -
Responsibilities - Management Agent		212	Responsibilities
Responsibilities - MSHDA		200	The Michigan State Housing Development Authority
Responsibilities - Owner		206	Owner of LIHTC Project - Responsibilities
Restrictive Covenant		164	Regulatory Agreement
Retention of Noncompliance Reocrds By MSHDA		200	The Michigan State Housing Development Authority
Reverse Mortgages		396	Reverse Mortgages
Review of Documents Provided by Tenant/Applicant		338	Review of Documents Provided by the Tenant/Applicant
RHIIP Listserv #95		1110	Enterprise Income Verification (EIV) System - Important Related Information
RHS 1944-8		1118	Qualifying Tenants in Projects with Rural Development Financing
Rounding		312	Rounding
RUBS		474	Additional Notes about Utility Allowances
Rules, Overview		804	Overview of LIHTC Rules
Rural Areas, Income limits for		410	Income Limits for Projects located in Rural Areas (National Nonmetropolitan Median Income)
Rural Development Projects - Physical Inspections		768	Physical Inspections of Rural Development Projects Qualifying Tenants in Projects with Rural
Rural Development Projects, Tenants In		1118	Development Financing Preservation Projects - Procedures for Certifying
Rural Housing Preservation Projects		1126	Initial LIHTC Eligiblity
Rural Housing Services - Rental Assistance and Rent Overage		478	Rural Housing Services - Rental Assistance and Rent Overage
Rural Housing Services (RHS) Website		1124	More Information about RD Projects Income Limits for Projects located in Rural Areas
Rural Projects		410	(National Nonmetropolitan Median Income)
S			
Safety Officer	<u>.</u>	866	Full-time Security Officer's Unit
Sale of Project or Building		1016	Fee Title Sale of Building / Transfer of Ownership
Scenarios		846	Scenarios
Screening, tenants		614	Rental Application
Second Allocation of Tax Credits		1130	Projects Receiving New, 2nd Allocations of Tax Credits
Section 1602 Program		1156	Description of the Tax Credit Assistance Program (TCAP)
Section 236 Preservation		1128	Section 236 Preservation
Section 8 Assistance, student eligibility		530	Part I of the HUD Student Rule - Student Eligibility Guidelines Qualifying Section 8 Project-based Tenants for
Section 8 Certification, effective date		1114	LIHTC units
Section 8 Income Limits		412	Section 8 Income Limits

4/29/2013 Page 22 of 28

Michigan LIHTC Complianc	е Ма	nual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Section 8 Lease Addendum		542	Discrimination Against Section 8 and HCV Participants is Prohibited
Section 8 Participants, Authorization to Release			
Information		1104	Authorization to Release HUD 50058 Form
Section 8 Participants, Qualifying		1114	Qualifying Section 8 Project-based Tenants for LIHTC units
Section 8 Preservation		1126	Preservation Projects - Procedures for Certifying Initial LIHTC Eligiblity
			Discrimination Against Section 8 and HCV
Section 8, discriminination prohibited		542	Participants is Prohibited
Section 8, rental assistance		476	Section 8 / Rental Assistance Additional Requirements for MSHDA Direct Loan
Security Deposit Letter	Form	1140	Projects
Security Deposit, fee		432	Other Leases Fees and Charges to Residents of LIHTC Units
Security Deposit, Michigan Landlord Tenant Law		570	Michigan Landlord Tenant Law
Security Officer's Unit		866	Full-time Security Officer's Unit
			Other Leases Fees and Charges to Residents of
Security System		432	LIHTC Units
Self-Affidavit		340	Self-Affiidavit / Sworn Statement
Self-Certification of Income		364	Annual Self-Certification
Self-Certification of Income for 125% AMI & 150%	Form		Tenants Occupying Units at 125% AMI and 150%
AMI Tenants	Form	1148	AMI
Self-Certification of Income Form	Form	364	Annual Self-Certification Income from Self-Employment or Business
Self-Employment, income from		390	Ownership
Sell Units to Tenants		220	Michigan Qualified Allocation Plan
Senior Citizens, elderly		534	Fair Housing Act - Defintion of elderly
Senior Citizens, projects for		532	LIHTC - Definition of Elderly
Separate Fees		862	Common Space (non-residential) - LIHTC projects
Separated Persons		556	Married Persons Not Living With Spouse
Set Up and Organization the Tenant/Unit File		648	Setting Up and Organizing the Tenant/Unit File
Set-aside Unit		858	Common Area Residential Unit
Set-aside, minimum or project		122	Minimum Set-aside
Seventeen year olds who turn 18 years old during the			
certification year		380	Income and Assets of Children
Signature Date on Certifications and Recertifications		350	Signature Date on Certifications and Recertifications
Signature Date on Recertification		350	Signature Date on Certifications and Recertifications
Similar Buildings		454	Actual Consumption Method (Method #5)
			Student Exception E (Single Parent with Dependent
Single Parent With Dependent Children		524	Children)
Single Room Occupancy Units		868	Units must be For Non-Transient Use
Six-month lease		546	Transient Persons
Size of Unit, occupancy		506	Occupancy Guidelines Student Exception A (Title IV of the Social Security
Social Security Act, Title IV		516	Act) Student Exception A (Title IV of the Social Security Student Exception A (Title IV of the Social Security)
Social Security Benefits		516	Act)
Social Security Cards and Numbers		638	Social Security Cards and Numbers / Alien Registration Numbers
Soon-to-Be Placed in Service Projects		652	Soon-to-Be Placed in Service Projects
Sources of Utility Allowances for LIHTC Proejcts		442	Sources of Utility Allowances for LIHTC Projects

4/29/2013 Page 23 of 28

Michigan LIHTC Complianc	e Ma		
Subject/Topic	Form	Part #	Part Title
Special Needs		538	Persons with Special Needs and Developmental Disabilities
Special Needs Tenants, Supportive Services		220	Michigan Qualified Allocation Plan
Spouses		556	Married Persons Not Living With Spouse
Spreading income levels across unit types		802	Mixed Income Projects
SRO		868	Units must be For Non-Transient Use
Statewide median income		416	Sample Income Limit Table
Stewart B. McKinney Act		546	Transient Persons
Stewart B. McKinney Act		868	Units must be For Non-Transient Use
Storage Unit Fee		432	Other Leases Fees and Charges to Residents of LIHTC Units
Student Certification Form	Form	528	Student Eligibility Certification Form
Student Exception A (Title IV of the Social Security			Student Exception A (Title IV of the Social Security
Act)		516	Act)
Student Exception B (Job Training Program		518	Student Exception B (Job Training Program)
Student Exception C (Student Previously in Foster			Student Exception C (Student Previously in Foster
Care)		520	Care)
Student Exception D (Welfare Benefits)		522	Student Exception D (Single Parent Receiving Welfare Benefits)
Student Exception E (Single Parent with Dependent		322	
Children)		524	Student Exception E (Single Parent with Dependent Children)
Student Exception F (Married Persons who File a		<u> </u>	Student Exception F (Married Persons who File a
Joint Tax Return)		526	Joint Tax Return)
			Part II of the HUD Student Rule: Student Financial
Student Financial Assistance		384	Assistance in Excess of Tuition Part II of the HUD Student Rule: Student Financial
Student Living with His or Her Parents		384	Assistance in Excess of Tuition
Student Previously In Foster Care		520	Student Exception C (Student Previously in Foster Care)
Student Verification		528	Student Eligibility Certification Form
Students		508	Overview of Students
			overview of stateling
Subcontracting of Compliance Monitoring Function		200	The Michigan State Housing Development Authority
Subleasing		622	Overview of LIHTC Lease Requirements
Subletting		570	Michigan Landlord Tenant Law
Submetered Units		472	Sub-metered Units
Subsidies, utility expenses		474	Additional Notes about Utility Allowances
Suitability for Occupancy		800	Units Must Be Suitable and Available For Occupancy
Summary Report, Noncompliance Findings		1000	Overview of Noncompliance Process
			Student Exception A (Title IV of the Social Security
Supplemental Security Income (SSI)		516	Act)
Supportive Housing, Permanent		540	Permanent Supportive Housing
Supportive Services for Special Needs Tenants		220	Michigan Qualified Allocation Plan
Supportive Services for transitional Housing	ļ	868	Units must be For Non-Transient Use
Supportive Services, Fees for		432	Other Leases Fees and Charges to Residents of LIHTC Units
Survey, Customer Service for Audits	Form	726	MSHDA File Audit Follow-up Actions
Survey, Customer Service for Inspections	Form	756	Inspection Closeout
Survival Statement	<u></u>	376	Certifying Tenants with Zero Income
Sworn Statement		340	Self-Affiidavit / Sworn Statement

4/29/2013 Page 24 of 28

Michigan LIHTC Compliance			
Subject/Topic	Form	Part #	Part Title
TANF, Title IV of Social Security Act		516	Student Exception A (Title IV of the Social Security Act)
		F 00	Student Exception D (Single Parent Receiving
TANF, welfare benefits		522	Welfare Benefits) Description of the Tax Credit Assistance Program
Tax Credit Assistance Program (TCAP)		1156	(TCAP)
Tax Credit Data Collection		702	HUD's Required Tax Credit Data Collection
Tax Credit Exchange Program (TCEP)		1164	Description of 1602 Program
Taxable Bond Program TCAP		1134	Taxable Bond Program (TCAP)
	 	1156	TCAP - Compliance Requirements
TCAP, Compliance Requirements TCEP		1158	
IGEP		1164	Description of 1602 Program
Technical Assistance		200	The Michigan State Housing Development Authority
Telephone Hotline Numbers		332	Electronic Verification
Temporarily Absent Member of the Household		556	Married Persons Not Living With Spouse
Temporary Assistance to Needy Families (TANF)		516	Student Exception A (Title IV of the Social Security Act)
Temporary Relocation of Tenants		856	Temporary Relocation of Tenants
Temporary (Velocation of Tenants		030	Other Leases Fees and Charges to Residents of
Tenancy - Month to Month Fee		432	LIHTC Units
Tenant Certification Process		300	General Overview of Tenant Certification Procedure
Tenant Data Reporting System		700	MSHDA's On-line Tenant Data Reporting System
Tenant Demographics During the Extended Use			Tenant Demographics After Year 15 of the Extende
Period		914	Use Period
Tenant Facilities		969	Common Space (non recidential) LIHTC projects
Terrant Facilities		862	Common Space (non-residential) - LIHTC projects Other Leases Fees and Charges to Residents of
Tenant Facilities, fees for		432	LIHTC Units
Tenant File Audits		708	Overview of Tenant File Audits
Tenant Files, organization of		648	Setting Up and Organizing the Tenant/Unit File
Tenant Income and Rent Reporting		700	MSHDA's On-line Tenant Data Reporting System
Tenant Income Certification (TIC) form	Form	618	Tenant Income Certification (TIC) form
Tenant Survival Statement		376	Certifying Tenants with Zero Income
Tenant/Unit File		648	Setting Up and Organizing the Tenant/Unit File
Tenants Must Be Member of the General Public		550	Tenants Must Be Member of the General Public
			Tenants Occupying Units at 125% AMI and 150%
Tenants Occupying Units at 125% AMI and 150% AMI		1148	AMI
Terminating the Extended Use Period		902	Terminating the Extended Use Period
Termination of Partnership		1020	Termination of Partnership
Third-party Verification Forms		330	Third Party Written Verification
Three-year Limitation on Rent Increases for Newly		400	50/ C
Placed in Service Projects Three-Year Post-8823 Correction Period for		430	5% Cap on Rent Increases for Residents
		1002	The Three Very Post 9922 Correction Deviced
Noncompliance Three year Topant Protection Period			The Three-Year Post-8823 Correction Period
Three-year Tenant Protection Period TIC	E0***	904	The Three-Year Tenant Protection Period
Title II of the Cranston-Gonzalez National Affordable	Form	618	Tenant Income Certification (TIC) form
Housing Act		1146	HOME Program
i louding Aut		1170	Fair Housing, Anti-Discrimination, and Reasonable
Title IV of the Civil Rights Act	ļ	566	Accommodations Laws
Title IV of the Social Security Act		516	Student Exception A (Title IV of the Social Security Act)
Total Tenant Payment	l	1102	Using HUD Forms to Determine LIHTC Eligiblity
rotar ronant raymont	L	1102	Tooming Troop Forms to Determine LITTIC Lingibility

4/29/2013 Page 25 of 28

Michigan LIHTC Compliance Manual -			INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
Totem Pole Rule		504	The "Totem Pole" Rule
TRACS data		1100	Qualifying Housing Choice Voucher Participants
Training Workshops		606	Compliance Training Workshops
Transfer Face		422	Other Leases Fees and Charges to Residents of
Transfer Fees		432	LIHTC Units
Transfer of Ownership Interest		1018	Change in the Composition of the Ownership Entity
Transfers, permanent		848	Overview of Transfers
Transfers, temporary		856	Temporary Relocation of Tenants
Transfers, units - to a different buildng		852	Unit Transfers - to a different building
Transfers, units - within same building		850	Unit Transfers - within the same building
Transient Persons in LIHTC Projects		546	Transient Persons
Transitional Housing		220	Michigan Qualified Allocation Plan
Transitional Housing		868	Units must be For Non-Transient Use
Treatment of Vacated Over-income, Deeper			
Targeted, and Market-rate Units		828	Impact of Vacant Units on the Applicable Fraction
Truth in Renting Act		570	Michigan Landlord Tenant Law
Tuition		384	Part II of the HUD Student Rule: Student Financial Assistance in Excess of Tuition
			ASSISTANCE III EXCESS OF FULLOT
Turnover, units for re-renting		800	Units Must Be Suitable and Available For Occupancy
Two-Thirds (2/3) Rule		150	The Two-Thirds (2/3) Rule
Types of Noncompliance		1006	Types of Noncompliance
U			
Unavailable for Occupancy, units		800	Units Must Be Suitable and Available For Occupancy
		FFO	Pregnant Women, Unborn Children, and Children in
Unborn Children	Form	558	the Process of Being Adopted
Under \$5,000 Asset Certification		324	Asset Certification Form
Under \$5,000 Assets		322	Net Family Assets Less than or Equal to \$5,000
Unemployed Adult Household Members		378	Unemployed Adult Household Members
Unemployment Compensation		316	Income Projections and Computations
Uniform Physical Condition Standards (UPCS)		734	Physical Condition Standards
Uninhabitable Units		766	Casualty Losses
Unit File		648	Setting Up and Organizing the Tenant/Unit File
Unit Fraction		124	Applicable Fraction
Unit Numbers, Form		654	Newly Placed in Service Projects
Unit Transfers		848	Overview of Transfers
Unit Transfers - to a different building		852	Unit Transfers - to a different building
Unit Transfers - within the same building		850	Unit Transfers - within the same building
Unit Vacancy Rule		820	Overview of Vacant Unit Rule
Unit-, Building, and Project-Level Rules During the			Unit-, Building-, and Project-Level Rules After Year
Extended Use Period		916	15 of the Extended Use Period
Unit, criteria for eligibility for tax credits		152	Definition of a Low Income Unit
Units must be For Non-Transient Use		868	Units must be For Non-Transient Use
	1		
Units Must Be Suitable For Occupancy		800	Units Must Be Suitable and Available For Occupancy
Units Must Be Suitable For Occupancy Units that Have Never Been Occupied by a Qualified		800	Units Must Be Suitable and Available For Occupancy
Units Must Be Suitable For Occupancy Units that Have Never Been Occupied by a Qualified Resident		800 148	Units Must Be Suitable and Available For Occupancy Units that Have Never Been Occupied by a Qualified Resident
Units that Have Never Been Occupied by a Qualified			Units that Have Never Been Occupied by a Qualified

4/29/2013 Page 26 of 28

Michigan LIHTC Compliance	е Ма	anual -	INDEX OF TOPICS
Subject/Topic	Form	Part #	Part Title
UPCS Plus		734	Physical Condition Standards
Updating Contact Information		216	Contact Information Must Be Up-To-Date
			Qualifying Tenants in Projects with Rural
USDA		1118	Development Financing
Using HUD Forms to Determine LIHTC Eligiblity		1102	Using HUD Forms to Determine LIHTC Eligiblity
Utility Allowance Documentation Form	Form	470	Utility Allowance Documentation Form
Utility Allowance Owner Certification form	Form	470	Utility Allowance Documentation Form
Utility Allowance Regulations and Policies		440	Utility Allowance Regulations and Policies
Utility Allowance, Engineering Method		458	Energy Consumption Model (Method #7)
Utility Allowances for HUD Regulated Buildings with		440	Utility Allowances for HUD Regulated Buildings with
LIHTC		448	LIHTC (Method #2)
Utility Allowances for LIHTC Buildings without RHS or HUD Assistance or MSHDA-Financing		442	Sources of Utility Allowances for LIHTC Projects
Utility Allowances for MSHDA-Financed LIHTC		442	Sources of Utility Allowances for LIHTC Projects
Projects		460	Utility Allowances for MSHDA-Financed LIHTC Projects
Tojects		400	Utility Allowances for HUD Regulated Buildings with
Utility Allowances, Housing Choice Vouchers		448	LIHTC (Method #2)
Utility Allowances, HUD Rental Assistance		446	Utility Allowances for Rural Housing Services Projects (Method #1)
Utility Allowances, Overview		438	Overview of Utility Allowances
Othity Allowances, Overview		430	Record Retention and Availability Requirements for
Utility Allowances, Record Retention and Availability		468	Utility Allowance Documentation
Utility Allowances, Updating		462	Updating Utility Allowances
Utility Company Estimate Model		452	Local Utility Company Estimate (Method #4)
Utility Data Release Authorization Form	Form	1140	Additional Requirements for MSHDA Direct Loan Projects
Utility Expense Subsidy and/or Credit	1 01111	474	Additional Notes about Utility Allowances
Ounty Expenses Substay and of Steam			Utiltiy Allowances for Rural Housing Services
Utiltiy Allowances for Rural Housing Services Projects		446	Projects (Method #1)
V			
Vacancy Reporting		728	Vacancy Reporting
			Vacant Unit Rule - Impact of Preliminary
Vacant Unit Rule - Impact of Preliminary Reservations		824	Reservations
Vacant Unit Rule - LIHTC Projects		820	Overview of Vacant Unit Rule
Vacant Unit Rule - Transfers		826	Vacant Unit Rule - Transfers
Verbal Verifications		334	Oral Verifications
Verification Methods, Overview of		328	Overview of Verification Methods
Verifications		328	Overview of Verification Methods
Verifications, fees charged for		336	Documenting Why Third Party Verification Is Not Possible
Violations	 -	1006	Types of Noncompliance
VISAs		544	Citizenship / Legal Residency Requirements
Vocational Programs		518	Student Exception B (Job Training Program)
		1100	Qualifying Housing Choice Voucher Participants
Vouchers, Housing Choice		1100	Qualifying Housing Choice Voucher Participants
			
Waiting Lists	 	844	Notes About Deeper Targeting/Agency Covenants
Waivers, Physical Inspection	<u> </u>	770	MSHDA Physical Inspection Waivers
Waivers, Recertification	 	362	Elimination of Recertification Requirement
Washer/Dryer Fees		432	Other Leases Fees and Charges to Residents of LIHTC Units
Website, MSHDA	 	202	MSHDA Website
	J		1

4/29/2013 Page 27 of 28

Michigan LIHTC Compliance Manual - INDEX OF TOPICS					
Subject/Topic	Form	Part #			
Weekly Marketing Report	Form	1140	Additional Requirements for MSHDA Direct Loan Projects		
·	1 01111	1140	Student Exception A (Title IV of the Social Security		
Welfare Benefits		516	Act)		
Welfare Benefits, single parent		522	Student Exception D (Single Parent Receiving Welfare Benefits)		
What is the Low Income Housing Tax Credit (LIHTC)?		100	What is the Low Income Housing Tax Credit (LIHTC)?		
Withdrawal from the LIHTC Program		1028	Owner Permanently Withdraws Project from the LIHTC Program		
Women Management		220	Michigan Qualified Allocation Plan		
Women Ownership		220	Michigan Qualified Allocation Plan		
Work-at-Home		880	Resident-operated Business in LIHTC Units		
Workforce Investment Act		518	Student Exception B (Job Training Program)		
Workshops, Compliance		602	The Michigan LIHTC Compliance Manual		
Written Verification		330	Third Party Written Verification		
X					
Y					
Y15		900	The Extended Use Period		
Year 15 and After the LIHTC Compliance Period Ends		166	Year 15 and After the LIHTC Compliance Period Ends		
Year of the Credit (Allocation Year)		132	Year of the Credit (Allocation Year)		
Z					
Zero Income		376	Certifying Tenants with Zero Income		
Zero Income Certification Form	Form	376	Certifying Tenants with Zero Income		

4/29/2013 Page 28 of 28