



**Nebraska Investment Finance Authority (NIFA)
TIP SHEET**

Owner's Certificate of Continuing Program Compliance

Project Name and Owner Name

- Please ensure that when the "Project Name" is requested on the form, enter the project name, and not the owner.
- When the "Owner" or "Ownership Entity" is requested on the form, enter the owner, and not the project name.

Placed In Service Section:

- The section below only applies when none of the project's buildings have been placed in service; or, only a portion of the buildings have been placed in service, but the owner is deferring credits to the next year.

- | |
|---|
| <input type="checkbox"/> No Buildings have been placed in service.
<input type="checkbox"/> At least one building has been placed in service, but the owner elects to begin credit period in the following year.
If either of the above applies, please check the appropriate box, and proceed to page 2 to sign and date the form. |
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Question #3 – Tenant Certifications

- If the owner has received an initial income certification with supporting documentation (if applicable) and at recertification has received the appropriate documentation based on the type of project (i.e. 100% LIHTC or mixed), this question should be answered "Yes."
- If the above documentation has not been received, then this should be answered "No."

Question #12 – Section 8

- An LIHTC project cannot refuse to accept Section 8 voucher holders.

Question #13 – Non-Profit Set Aside

- If the owner received its credit allocation from the portion of the state ceiling set-aside for a project involving a "qualified non-profit organization" and its non-profit entity is materially participating in the operation of the development, then this question should be answered "Yes."
- If the project received its allocation from the portion of the state ceiling set-aside for a project involving a "qualified non-profit organization" and its non-profit entity is not materially participating in the operation of the development, then this question should be answered "No."
- If neither of the above statements apply to the project, then this question should be answered "N/A".

Question #15 – Ownership/Management Change

- If the owner or manager changes during the certification dates reported on page 1, this question should be answered “Change” and the applicable changes identified on page 3.
- If no owner or manager changes occurred during the certification dates reported on page 1, then this should be answered “No Change”.

Page Three

- If any of the questions on Pages 1 and 2 are answered ‘No,’ ‘Change,’ or ‘Finding,’ please give an explanation in the applicable section on Page 3.