MaineHousing
MAINE STATE HOUSING AUTHORITY

TENANT INCOME CERTIFICATION
Check all programs that apply:
☐ RLP ☐ LIHTC ☐FedHome ☐ 811
☐ HTF ☐ HOME-ARP ☐ State LIHTC

PART I – DEVELOPMENT DATA

☐ Initial Certification – Unit ☐ Initial Certification - Tenant ☐ Recertification ☐ Other _____	Move-in Date: _____ (MM/DD/YYYY)	Effective Date: _____ (MM/DD/YYYY)
Hshold Income @ Move-in: _____ Hshold Size @ Move-in: _____ Current Hshold Size: _____	1. Project Name: _____	2. Project #: _____ Building ID ____-_____-_____ (LIHTC)
3. Unit #:_____	4. # Bedrooms: _____ SF _____	5. City/Town _____ County: _____

PART II – HOUSEHOLD COMPOSITION

Hshold Mbr #	Last Name	First Name & Middle Initial	Sex	Relationship to Head of Household	Date of Birth (MM/DD/YYYY)	F/T Student (Y or N)	Last 4 Digits of SSN
1				HEAD			
2							
3							
4							
5							
6							
7							

PART III. ANNUAL INCOME (USE ANNUAL AMOUNTS)

Hshold Mbr. #	(A) Employment or Wages	(B) Social Security/Pensions	(C) Public Assistance	(D) Other Income
TOTALS	$	$	$	$

(E) TOTAL INCOME: (add totals from (A) through (D), above) $

PART IV. INCOME FROM ASSETS

Hshold Mbr #	(F) **Type of Asset**	(G) **C/I**	(H) **Cash Value of Asset**	(I) **Annual Income from Asset**
		TOTALS:	$	$

Total Cash Value If (H) is over $5000 $_____ X Passbook Rate .0006 = (J) Imputed Income $_____

(K) TOTAL INCOME FROM ASSETS (The greater of the total of column I, or J, imputed income) $

PART V. TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES

TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES: Add (E) and (K) $

Household Meets the unit Income Restriction at:

☐60% ☐50%
☐40% ☐30%
☐80% ☐30% HTF not exceeding ELI

Current Income Limit per Family Size: $ _____

LIHTC & RLP Recertifications Only

Current Income Limit X 140%:
$_____

Household Income exceeds 140% at recertification:

☐ Yes ☐ No

SHARP, NewLease & Rental Rehab, FedHome Recertifications Only

Current Income exceeds 80% AMI at time of recertification Or, if a Low Home unit, income exceeds 50% AMI but is below 80% AMI:
Current Income Limit 80% AMI
$_____

☐ Yes ☐ No ☐ Low HOME unit between 50% & 80%

PART VI. RENT

Tenant Paid Rent $ _____ Rental Assistance $ _____ Other non-optional charges $ _____

Utility Allowance: $ _____ For: ☐ Heat ☐ H/W ☐ Lights ☐ Cooking ☐ Other _____

Source of UA: ☐ HUD ☐ Local PHA ☐ Other _____

GROSS RENT FOR UNIT:
Gross rent includes tenant paid rent plus Utility Allowance & other non-optional charges. If a HOME unit, this amount must also include any Rental Assistance the tenant receives.

$

Unit Meets Rent Restriction at:
☐60% ☐50%
☐40% ☐30% ☐80%

Is Voucher
☐ PBV or ☐ Tenant Based

Maximum Rent Limit for this unit: $ _____

PART VII. STUDENT STATUS (LIHTC only)

ARE ALL OCCUPANTS IN THE HOUSEHOLD FULL TIME STUDENTS? If yes, Enter exception Code* (also attach documentation)

_____ yes _____ no

Enter 1-5

For the purpose of this form, a full-time student is defined as one who is or will be carrying a full-time subject load at an institution with a degree or certificate program (including school age children) or one who will/was carrying a full-time subject load during any portion of five months within the current calendar year.

*Student Exception:
1 TANF/assistance
2 Job Training
3 Single parent/dependent child
4 Married/joint return
5 The household consists of at least one student who was previously under foster care.

STUDENT STATUS (LIHTC only Post 15 Year) (completed by head of household)

ARE ALL OCCUPANTS IN THE HOUSEHOLD FULL TIME STUDENTS?
If yes, must meet both student exception*
_____ yes _____ no

For the purpose of this form, a full-time student is defined as one who is or will be carrying a full-time subject load at an institution with a degree or certificate program (including school age children) or one who will/was carrying a full-time subject load during any portion of five months within the current calendar year.

*Student Exception:
1 Household's primary residence
2 Head/Co-Head not claimed as dependents on another person's income tax filing.

STUDENT STATUS (HOME only)

ARE OCCUPANTS IN THE HOUSEHOLD FULL OR PART TIME STUDENTS?
_____ yes _____ no

For the purpose of this form, a full/part-time student is defined as one who is enrolled at an institution of higher education for the purpose of obtaining a degree, certificate, or other program leading to a recognized educational credential.

Enter 1-9

If yes, Enter student exception* (also attach documentation)

*Student Exception:
1. 24 or older
2. Veteran
3. Married
4. Have Dependents
5. Parents of the student are HUD income eligible and the student is income eligible.
6. Meets the US Department of Education's definition of an Independent Student (refer to page 15 of the HUD Handbook 4350.3 glossary).
7. Persons already receiving Section 8 Assistance as of November 30, 2005 and are disabled (both parts of 7 must be met).
8. Is classified as Vulnerable Youth per Docket No. FR-5969-N-01.
9. The individual is a student for whom a financial aid administrator makes a documented determination of independence by reason of other unusual circumstances per Docket No. FR-5969-N-01.

PART VIII DIVESTITURE OF ASSETS (completed by head of household)

Has any household members disposed of any assets in excess of $1,000 within the last 2 years for less than fair market value?

_____ yes* _____ no
*If Yes, documentation regarding the disposed asset(s) has been obtained and, if applicable, included in Section IV.

PART IX SUPPLEMENTAL INFORMATION FORM (completed by head of household)

MaineHousing (MH) requests the following information in order to comply with the Housing and Economic Recovery Act (HERA) of 2008, which requires all Low Income Housing Tax Credit (LIHTC) properties to collect and submit to the U.S. Department of Housing and Urban Development (HUD), certain demographic and economic information on tenants residing in LIHTC financed properties. Although MH would appreciate receiving this information, you may choose not to furnish it. You will not be discriminated against on the basis of this information, or on whether or not you choose to furnish it. If you do not wish to furnish this information, please check the box at the bottom of the page and initial.
Enter both Ethnicity and Race codes for each household member (see below for codes).

TENANT DEMOGRAPHIC PROFILE

HH Mbr #	Last Name	First Name	Middle Initial	Race	Ethnicity	Disabled
1						
2						
3						
4						
5						
6						
7						

The Following Race Codes should be used:
1 – White – A person having origins in any of the original people of Europe, the Middle East or North Africa.
2 – Black/African American – A person having origins in any of the black racial groups of Africa. Terms such as "Haitian" or "Negro" apply to this category.
3 – American Indian/Alaska Native – A person having origins in any of the original peoples of North and South America (including Central America), and who maintain tribal affiliation or community attachment.
4 – Asian

- 4a - Asian India
- 4b – Chinese
- 4c – Filipino
- 4d – Japanese
- 4e - Korean
- 4f - Vietnamese
- 4g – Other Asian

5 – Native Hawaiian/Other Pacific Islander

- 5a – Native Hawaiian
- 5b – Guamanian or Chamorro
- 5c - Samoan
- 5d – Other Pacific Islander

6 – Other
7 – Did not respond. **(Please initial below)**

Note: *Multiple racial categories may be indicated as such: 31 – American Indian/Alaska Native & White, 41 – Asian & White, etc.*
The Following Ethnicity Codes should be used:
1 – Hispanic – A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race. Terms such as "Latino" or "Spanish Origin" apply to this category.
2 – Not Hispanic – A person not of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.
3 – Declined to complete. **(Please initial below)**
Disability Status:
1 – Yes
If any member of the household is disabled according to Fair Housing Act definition for handicap (disability), which can be found in 24 CFR 100.201, available at https://www.ecfr.gov/current/title-24/subtitle-B/chapter-I/part-100/subpart-D/section-100.201, as summarized below:
• "Handicap" means a physical or mental impairment, as defined in 24 CFR 100.201 which substantially limits one or more major life activities: a record of such an impairment; or being regarded as having such an impairment.
• "Handicap" does not include current, illegal use of or addiction to a controlled substance.
2 – No
3 – Declined to complete **(Please initial below)**
☐ **Resident/Applicant:** I do not wish to furnish information regarding ethnicity, race and other household composition.

(Initials) _____ _____ _____ _____ _____ _____ _____
(HH#) 1. 2. 3. 4. 5. 6. 7.

SIGNATURES

The information on this form will be used to determine maximum income eligibility. I/we have provided for each person(s) set forth in Part II acceptable verification of current anticipated annual income. I/we agree to notify the landlord immediately upon any member of the household moving out of the unit or any new member moving in. I/we agree to notify the landlord immediately upon any member becoming a full time student.

Under penalties of perjury, I/we certify that the information presented in this certification is true and accurate to the best of my/our knowledge. The undersigned further understands that providing false representations herein constitutes an act of fraud. False, misleading or incomplete information may result in the termination of the lease agreement.

SIGNATURE OF LESSEE	DATE	SIGNATURE OF LESSEE	DATE
SIGNATURE OF LESSEE	DATE	SIGNATURE OF LESSEE	DATE

Based on the representations herein and upon the proofs and documentation required to be submitted, the individual(s) named in Part II of this Tenant Income Certification is/are eligible under the provisions of Section 42 of the Internal Revenue Code, as amended, and the Land Use Restriction Agreement (if applicable), to live in a unit in this Project.

SIGNATURE OF OWNER/REPRESENTATIVE	DATE

INSTRUCTIONS FOR COMPLETING THE
HOUSING TAX CREDIT PROGRAM
TENANT INCOME CERTIFICATION (ver. 2/15/23)

This form is to be completed by the owner or its authorized representative.

Part I - Development Data

Check the appropriate box for Initial Certification – Unit (initial qualifying tax credit property only), Initial Certification - Tenant (move-in), Recertification (annual recertification), or Other. If Other, designate the purpose of the recertification (i.e., a unit transfer, a change in household composition, or other state-required recertification).

Move-in Date	Enter the date the tenant has or will take occupancy of the unit.
Effective Date	Enter the effective date of the certification. For move-in, this should be the move-in date. For annual recertification, this effective date should be no later than one year from the effective date of the previous (re)certification.
Hshold Income @ Move-in	Enter the Gross Annual Household Income at move-in.
Hshold Size @Move-in	Enter the number of family members at the time of move-in.
Current Hshold Size	For recertifications, enter the current size of the household even if it is the same as move-in.
1. Project Name	Enter the name of the development
2. Building ID	Enter the Building Identification Number (BIN) assigned to the building (from IRS form 8609). Also enter the building address.
3. Unit #	Enter the unit number.
4. # Bedrooms/SF	Enter the number of bedrooms in the unit and the square footage of the unit.
5. County	Enter the county in which the building is located.

Part II - Household Composition

List all occupants of the unit. State each household member's relationship to the head of household by using one of the following coded definitions:

H	-	Head of Household	S	-	Spouse
A	-	Adult co-tenant	O	-	Other family member
C	-	Child	F	-	Foster child(ren)
L	-	Live-in caretaker	N	-	None of the above

Indicate M for male and F for female. Enter the date of birth of each occupant and their student status. Last four digits of Social Security Number: For each tenant enter the last four digits of the social security number or the last four digits of the alien registration number. If tenant does not have a SSN or alien registration number, enter "0000".

If there are more than 7 occupants, use an additional sheet of paper to list the remaining household members and attach it to the certification.

Part III - Annual Income

See HUD Handbook 4350.4 for complete instructions on verifying and calculating income, including acceptable forms of verification.

From the third party verification forms obtained from each income source, enter the gross amount anticipated to be received for the twelve months from the effective date of the (re)certification. Complete a separate line for each income-earning member. List the respective household member number from Part II.

Column (A)	Enter the annual amount of wages, salaries, tips, commissions, bonuses and other income from employment; distributed profits and/or net income from a business.
Column (B)	Enter the annual amount of Social Security, Supplemental Security Income, pensions, military retirement, etc.
Column (C)	Enter the annual amount of income received from public assistance (i.e., TANF, general assistance, disability, etc.).
Column (D)	Enter the annual amount of alimony, child support, unemployment benefits or any other income regularly received by the household.
Column (E)	Add the totals from columns (A) through (D), above. Enter this amount.

Part IV - Income from Assets

See HUD Handbook 4350.4 for complete instructions on verifying and calculating income from assets, including acceptable forms of verification.

From the third party verification forms obtained from each asset source, list the gross amount anticipated to be received during the twelve months from the effective date of the certification. List the respective household member number from Part II and complete a separate line for each member.

Column (F)	List the type of asset (i.e., checking account, savings account, etc.)
Column (G)	Enter C (for current, if the family currently owns or holds the asset), or I (for imputed, if the family has disposed of the asset for less than fair market value within two years of the effective date of (re)certification).
Column (H)	Enter the cash value of the respective asset.
Column (I)	Enter the anticipated annual income from the asset (i.e., savings account balance multiplied by the annual interest rate).
TOTALS	Add the total of Column (H) and Column (I), respectively.

If the total in Column (H) is greater than $5,000 you must do an imputed calculation of asset income. Enter the Total Cash Value, multiply by .0006% and enter the amount in (J), Imputed Income.

Column (K)	Enter the greater of the total in Column (I), or (J).

Part V - Total Annual Household Income from all sources

Total Annual Household Income From all Sources	Enter the total of (E) and (K).
Maximum Income Limit per Family Size	Enter the Maximum Income Limit for the household size.
Household Meets Income Restriction at	Check the appropriate box for the income restriction that the household meets according to the unit income target specified by the set-aside(s) for the project.
Current Income Limit X 140%	For recertifications only. Multiply the current Maximum Move-in Income Limit by 140% and enter the total. Below, indicate whether the household income exceeds that total. If the Gross Annual Income at recertification is greater than 140% of the current income limit, then the available unit rule must be followed.
Current Income Limit 80 AMI%	For HOME recertifications only. Using the 80%AMI charts for the applicable area. Determine if over income using the HOME final rule.

Part VI - Rent

Tenant Paid Rent	Enter the amount the tenant pays toward rent (not including rent assistance payments such as Section 8).
Rent Assistance	Enter the amount of rent assistance, if any.
Utility Allowance	Enter the utility allowance. If the owner pays all utilities, enter zero.
Other non-optional charges	Enter the amount of non-optional charges, such as garage rent, storage lockers, charges for services provided by the development, etc.
Gross Rent for Unit	Enter the total of Tenant Paid Rent plus Utility Allowance and other non-optional charges. If this is a HOME unit include Rental Assistance amount.
Maximum Rent Limit for this unit	Enter the maximum allowable gross rent for the unit.
Unit Meets Rent Restriction at	Check the appropriate rent restriction that the unit meets according to what is required by the set-aside(s) for the project.
Voucher	Check the appropriate voucher type either Project Based or Tenant based.

Part VII - Student Status

Tax Credit
If all household members are full time* students, check "yes". If at least one household member is not a full time student, check "no".
If "yes" is checked, the appropriate exemption must be listed in the box to the right. If none of the exemptions apply, the household is ineligible to rent the unit.
Tax Credit – Post 15 Years
If all household member are full time* student, check "yes". Household must meet both exemptions to be eligible.
HOME
If **any** household member is a full or part time student, check "yes".
If "yes" is checked, the appropriate exemption must be listed in the box below. If none of the exemptions apply, the household is ineligible to rent the unit.

**Full time is determined by the school the student attends.*

Part VIII - Divesture of Assets

Applicants and tenants must declare whether an asset has been disposed of for less than fair market value at each certification and recertification. Assets greater than $1,000 disposed of for less than fair market value during the two years preceding certification or recertification must be counted as an asset. If the tenant has indicated that assets have been disposed documentation and verification regarding the circumstances and amounts must obtained. If applicable the amounts must be included on Section IV.

PART IX - SUPPLEMENTAL INFORMATION

Complete this portion of the form at move-in and at recertification's (only if household composition has changed from the previous year's certification).

Tenant Demographic Profile	Complete for each member of the household including minors. Use codes listed on supplemental form for Race, Ethnicity, and Disability Status.
Resident/Applicant Initials	All tenants who wish not to furnish supplemental information should initial this section. Parent/Guardian may complete and initial for minor child(ren).

Signatures

After all verifications of income and/or assets have been received and calculated, each household member age 18 or older must sign and date the Tenant Income Certification. For move-in, it is recommended that the Tenant Income Certification be signed no earlier than 5 days prior to the effective date of the certification.

It is the responsibility of the owner or the owner's representative to sign and date this document immediately following execution by the resident(s).

The responsibility of documenting and determining eligibility (including completing and signing the Tenant Income Certification form) and ensuring such documentation is kept in the tenant file is extremely important and should be conducted by someone well trained in tax credit compliance.

These instructions should not be considered a complete guide on tax credit compliance. The responsibility for compliance with federal program regulations lies with the owner of the building(s) for which the credit is allowable.