

**2014 Carryover  
Final CPA Certification  
Due May 1, 2015**

**Owner Certification/Application for Carryover Allocation:**

Submit a complete, signed and notarized Owner Certification/Application for Carryover Allocation Form (HTC 4).

**Certified Public Accountant's Certification:**

Submit a written Certified Public Accountant's Certification (HTC 6 and 6A) in an approved Minnesota Housing Form (available on Minnesota Housing's web site) verifying:

- a. The amount of the reasonably expected basis, the carryover basis, and the percent of the expenses incurred.
- b. More than 10 percent of the reasonably expected basis on the project must be expended by the later of the date which is one year after the date that the allocation is made or the close of the calendar year in which the allocation is made. If the final carryover basis and expenditures information is not available at the time the carryover application is due, the application must include a written estimate of this information prepared by the owner. Final CPA certifications of this information must be submitted to Minnesota Housing prior to the deadlines established by Section 42 and by no later than Minnesota Housing's submission deadline of May 1, 2015\* and \*\*.

( \* If not a business day, then the next calendar business day.)

(\*\* Minnesota Housing will continue to require that the CPA final certification be submitted by the May 1, 2015\* deadline. Upon written request by the owner/applicant, Minnesota Housing will consider an extension to this deadline. The written request should accompany the owner/applicant's carryover application package if possible. At the latest, the written request must be submitted to Minnesota Housing prior to April 30, 2015\*. Late submissions of the request are subject to late fee penalties as identified in the Housing Tax Credit Procedural Manual. The request must clearly explain the reasons supporting an extension to the deadline. Minnesota Housing will issue a written response to all extension requests. An extension until October 1, 2015\* will be the maximum allowable.)

- c. Also include a statement of non-affiliation with the developer and/or owner.