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| Minnesota Housing logo | **Housing Tax Credits**  **Section 42 Certification Form** |

**Instructions:** This form is applicable for the 2023 and 2024 Multifamily Consolidated Request for Proposals (RFP) / 2024 and 2025 Housing Tax Credits funding rounds. If the ownership entity exists at the time of application submittal, the Owner must complete and sign this Certification Form and submit it with their application in the Multifamily Customer Portal. If the ownership entity does not exist at the time of application, the Sponsor must complete and sign this Certification Form and submit it with their application in the Multifamily Customer Portal.

**Certification**

      [NAME], the       [TITLE] of       [ENTITY NAME], a       [TYPE OF ENTITY (EX. NONPROFIT, FOR-PROFIT)] (the “Owner”), hereby certifies the following:

Individually, or as the general partner(s) or officers of the applicant entity (“Owner”), I (We) am (are) familiar with the provisions of 26 U.S.C. § 42 (Section 42) and its regulations, as they may be subsequently revised or amended, regarding Low-Income Housing Tax Credits (HTCs). To the best of our knowledge and belief, the Owner has fully complied, or will fully comply, with all the federal requirements that are prerequisite to the issuance of HTCs by the Minnesota Housing Finance Agency (Minnesota Housing). I (We) understand that we must comply with the provisions of Section 42 and the relevant rules and regulations of the United States Internal Revenue Service (IRS) regarding HTCs. We also understand that we must comply with Minnesota Statutes Chapter 462A and the applicable Minnesota Housing HTC Qualified Allocation Plan (QAP).

I (We) hereby make application to Minnesota Housing for an award or allocation of HTCs. The undersigned hereby acknowledge(s) that the making of an award or allocation by Minnesota Housing does not warrant that the project is deemed qualified to receive such award or allocation. I (We) agree that neither Minnesota Housing nor any of its directors, officers, employees, or agents will be held responsible or liable for any representations made to the undersigned or its investors relating to the HTCs. I (We) assume the risk of all damages, losses, costs, and expenses related thereto and agree to indemnify and save harmless Minnesota Housing or any of its directors, officers, employees, and agents against any and all claims, suits, losses, damages, costs, and expenses of any kind and of any nature that Minnesota Housing may hereinafter suffer, incur, or pay arising out of its decision concerning the application for HTCs or the use of the information provided concerning the HTC application.

I (We) also understand and agree that:

1. The information requested on the application and any attachments thereto are being collected to determine the eligibility of the project under Section 42 and the Minnesota Housing HTC QAP.
2. Minnesota Housing may request additional information in order to evaluate the application.
3. An applicant who fails to provide all information requested will not be eligible for an award, allocation, or reservation of HTCs.
4. Certain provisions of Section 42, the related regulations, and Minnesota Statutes Chapter 462A may change, and as a result of these changes, Minnesota Housing may require, in its sole discretion, the submission of additional documentation.
5. This certification and all information and documents provided with the application constitute a material representation that Minnesota Housing is relying on in making its decision.
6. If this application is for project financing with a 4% HTC financial structure, I (We) understand that selection is not a guarantee of an award of 4% HTC. I (We) understand that the 4% HTC will be applied for at a later time through the 42M application process and may depend upon compliance with the Minnesota Housing HTC QAP in effect at the time the bonds are issued.
7. The application is in accordance with Minnesota Housing’s established minimum design standards and all other design requirements as outlined on [Minnesota Housing’s Building Standards webpage.](https://www.mnhousing.gov/rental-housing/building-standards.html) I (we) agree to provide any documentation that may be requested by Minnesota Housing to demonstrate compliance with these standards and requirements.

**Signature(s)**

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|  |  |  |
| Printed Name | Title | Date |
|  |  |  |
| Signature |  |  |

If the application has multiple signers:

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| Printed Name | Title | Date |
|  |  |  |
| Signature |  |  |