

OWNER REQUIREMENT	
	Form of Cost Certification
Housing Tax Credits or LMIR with HUD Risk Share Insurance	Final Cost Certification (HTC 9) including cost breakdown, audited and certified by an independent public accountant
Uninsured LMIR or deferred loan	Not Applicable

GENERAL CONTRACTOR REQUIREMENT	
	Form of Cost Certification
WITH an Identity of Interest between owner and general contractor; HTC or any loan type	HUD Form 92330A, audited by an independent public accountant
WITHOUT an Identity of Interest between owner and general contractor; HTC or any loan type	Notarized AIA G702 certified by architect and AIA G703, schedule of values.

Identity of Interest between owner and general contractor is further defined in the [Contractors Guide](#), available on the Minnesota Housing Building Standards webpage.

Costs Certifications must be submitted at the following times:

- Minnesota Housing deferred or first mortgage:
 - Required on the Post-Construction Due Diligence checklist
 - After final contractor payment but before final draw close-out
- With 4% or 9% Housing Tax Credits with no Minnesota Housing loans:
 - Required with the application for 8609

Notes:

- AIA G702: Contractor's Application for Payment
- AIA G703: Schedule of Values
- *Contractors Certificate of Actual Costs* HUD Form 92330A: available at HUD.Gov
- Final Cost Certification (HTC 9): available at <https://www.mnhousing.gov/sites/multifamily/postselection/developers>
- HTC: Housing Tax Credits
- LMIR: amortizing first mortgage under the Low and Moderate Income Rental program