



MISSOURI HOUSING
DEVELOPMENT COMMISSION

AFFORDABLE HOUSING ASSISTANCE PROGRAM (AHAP)

TAX CREDIT CERTIFICATION
(See instructions on next page)

MHDC OFFICIAL USE ONLY (AHAP # _____)

QUALIFYING CONTRIBUTION: \$ _____
 APPROVED TAX CREDIT: \$ _____
 APPROVED BY: _____
 DATE APPROVED: _____
 THIS CREDIT MAY BE CLAIMED AGAINST TAXES DUE FOR ANY TAXABLE PERIOD BETWEEN _____ AND _____
 AHC BENEFIT #: _____

I. DONOR IDENTIFICATION

TAXPAYER NAME, INCLUDING SPOUSE IF APPLICABLE (IF CONTRIBUTING FROM A BUSINESS, USE BUSINESS NAME)

<u>CONTACT PERSON IF BUSINESS</u>		<u>DAYTIME TELEPHONE NUMBER</u>	<u>EMAIL ADDRESS</u>	
		() -		
<u>MAILING ADDRESS</u>			<u>CITY</u>	<u>STATE</u>
				<u>ZIP CODE + 4</u>
<u>SOCIAL SECURITY #</u>		<u>SPOUSE'S SOCIAL SECURITY #</u>		<u>FEDERAL ID # (FEIN)</u>

TAXES ARE PAID BY

CALENDAR YEAR FISCAL YEAR FROM _____ TO _____

II. DONOR ELIGIBILITY (SELECT THE QUALIFYING ELIGIBILITY STATUS BELOW)

<p>INDIVIDUAL</p> <p><input type="checkbox"/> INDIVIDUAL REPORTING FARM INCOME</p> <p><input type="checkbox"/> INDIVIDUAL REPORTING INCOME FROM ROYALTIES OR RENTAL PROPERTY</p> <p><input type="checkbox"/> INDIVIDUAL REPORTING INCOME FROM A SOLE PROPRIETORSHIP, S-CORPORATION, PARTNERSHIP, OR LIMITED LIABILITY COMPANY</p>	<p>BUSINESS</p> <p><input type="checkbox"/> CORPORATION</p> <p><input type="checkbox"/> S-CORPORATION (ATTACH SHAREHOLDERS' NAMES, SOCIAL SECURITY NUMBERS AND PERCENT OF OWNERSHIP)</p> <p><input type="checkbox"/> PARTNERSHIP (ATTACH PARTNERS' NAMES, SOCIAL SECURITY NUMBERS AND PERCENT OF OWNERSHIP)</p> <p><input type="checkbox"/> LIMITED LIABILITY COMPANY (ATTACH MEMBERS' NAMES, SOCIAL SECURITY NUMBERS AND PERCENT OF OWNERSHIP)</p> <p><input type="checkbox"/> FINANCIAL INSTITUTION</p> <p><input type="checkbox"/> INSURANCE COMPANY</p>
<p>FOUNDATION</p> <p><input type="checkbox"/> FOUNDATION SUBJECT TO THE STATE INCOME TAX IMPOSED BY PROVISIONS OF CHAPTER 143 RSMo. (MUST HAVE UNRELATED BUSINESS INCOME THAT IS SUBJECT TO MO INCOME TAX)</p>	

III. DESCRIPTION OF CONTRIBUTION

<u>AMOUNT OF CONTRIBUTION</u>	<u>DATE OF CONTRIBUTION</u>	<u>DESCRIPTION OF DONATION (IF OTHER THAN CASH)</u>
\$		
<u>TYPE OF PROOF ATTACHED</u>		
<input type="checkbox"/> CANCELLED CHECK <input type="checkbox"/> INVOICE <input type="checkbox"/> APPRAISAL <input type="checkbox"/> AFFIDAVIT <input type="checkbox"/> OTHER (DESCRIBE): _____		
<u>CHECK THE TAXES YOU INTEND PRIMARILY TO TAKE THIS CREDIT AGAINST</u>		
<input type="checkbox"/> CORPORATE INCOME TAX <input type="checkbox"/> FRANCHISE <input type="checkbox"/> FINANCIAL INSTITUTION <input type="checkbox"/> GROSS PREMIUM RECEIPTS <input type="checkbox"/> GROSS RECEIPTS <input type="checkbox"/> INDIVIDUAL INCOME TAX		

IV. NOTARIZED STATEMENT (TO BE COMPLETED BY THE DONOR IN THE PRESENCE OF A NOTARY)

I have examined the above certification and its attachments in its entirety and believe it to be a true, accurate and complete description of my/our contribution for the purpose of carrying out the Affordable Housing Assistance Program project approved by the Missouri Housing Development Commission. I certify the donation was made voluntarily and no kickback was provided or arranged by the Agency. I attest I am authorized to execute this certification on behalf of the above-referenced taxpayer.

<u>DONOR SIGNATURE</u>		<u>DONOR'S NAME (PRINTED)</u>	<u>NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP (IN CLEAR AREA BELOW)</u>
<u>STATE</u>	<u>COUNTY</u>	<u>MY COMMISSION EXPIRES</u>	
<u>SUBSCRIBED AND SWORN BEFORE ME,</u>			
THIS _____ DAY OF _____ YEAR _____			
<u>NOTARY PUBLIC SIGNATURE</u>		<u>NOTARY PUBLIC NAME (PRINTED)</u>	

V. STATEMENT OF RECEIPT (TO BE COMPLETED BY THE AGENCY DIRECTOR)

<u>APPROVED NON-PROFIT AGENCY NAME</u>	<u>AHAP PROJECT NUMBER</u>
I have examined this certification and its attachments in its entirety and believe it to be an accurate description of the contribution actually received by our organization for the purpose of carrying out the Affordable Housing Assistance Program project referenced above and approved by the Missouri Housing Development Commission. I certify the donation was made voluntarily and no kickback was provided or arranged by the Agency.	
<u>NON-PROFIT AGENCY DIRECTOR SIGNATURE</u>	<u>NON-PROFIT AGENCY DIRECTOR NAME (PRINTED)</u>
	<u>DATE</u>

GENERAL INSTRUCTIONS FOR COMPLETING AHAP TAX CREDIT CERTIFICATION FORM

- Any certification not properly completed will be returned to the non-profit agency for correction. This will result in a delay in issuing the credits.
- Please type or neatly print (black or blue ink) all requested information on the certification form. If a particular question is not applicable, indicate with "N/A".
- All questions pertain to your business at the time the contribution was made. Information furnished will also be used by the Department of Revenue or Department of Insurance.
- Do not write in the section labeled "MHDC Official Use Only".
- Use one certification for each donation.
- Attach proof of donation to the certification form.
- Send the original completed notarized certification form to the agency that received your AHAP contribution. The Missouri Housing Development Commission ("MHDC") will notify you of approval or disapproval.
- Do not claim this credit on your Missouri Tax Return until you have received an approved copy of this certification form from the MHDC. The amount of approved credit will be indicated in the upper right hand box. Please allow the MHDC 3 to 4 weeks for processing.
- The AHAP credit may be carried forward ten years from the date of allocation. It may not be carried back.
- The AHAP credit is transferable. To transfer AHAP credits, you must complete the AHAP-275 Transfer Form (MO-TF) and submit it to the Missouri Housing Development Commission.
- Any portion of the credit not claimed on the taxable periods allowed will automatically be forfeited. The credit is not refundable.
- If future taxable periods are modified, the allowable period during which this credit may be claimed will be adjusted accordingly by the Department of Revenue.
- Intentional fraud by the donor and/or agency discovered in the donation process shall result in the recapture of credits, and the agency and/or donor shall be barred from future participation in the AHAP process.
- Please consult the AHAP Program Guide (form AHAP-025-O or form AHAP-025-P) for further details.
- Donors have until June 30th following the fiscal year in which their donation was made to apply for Affordable Housing Tax Credits. Missouri's fiscal year is from July 1st through June 30th.

TO BE COMPLETED BY THE CONTRIBUTOR/TAXPAYER

PART I

- Provide the taxpayer name. If you are contributing as an individual, the taxpayer name will be your own name and your spouse's name if applicable. If you are contributing as a business, the taxpayer name will be the name of the business.
- Indicate the complete address and contact name for which information regarding this tax credit application may be sent. Include a daytime phone number in the event that the MHDC staff has questions regarding the tax credit certification.
- Indicate the appropriate identification numbers, where applicable.
- Indicate whether your tax is paid by calendar year or fiscal year. If fiscal year, enter the dates.

PART II

Select the taxpayer status that qualifies you to receive a tax credit. Companies must check the one box that describes your taxpayer status at the time the contribution was made. Partnerships, Limited Liability Companies and S-Corporations are required to attach a complete list of partners, members or shareholders and their social security numbers along with the percent ownership of each. Note: the percent of profit distribution is not always the same as percent of ownership.

PART III

- Indicate the type of contribution made to the non-profit organization, the date, the type of documentation used to verify the contribution and the value of the contribution.
- Attach documentation for the contribution made.
Cash: Attach a copy of one of the following: front and back of the cancelled check; bank statement or credit card statement to include name of donor and pertinent charge; money order; cashiers check.
Real Estate: A copy of the deed, settlement statement and appraisal must have already been submitted to MHDC.
Professional Services: Attach form AHAP-130 Services Affidavit. Also, attach copies of documents detailing: dates of service; type of service performed; associated fees/value for service (i.e., for labor indicate the hourly rate and amount of time charged for the service).
Material/Products: Attach a copy of the invoice or other documentation showing the cost for the product and the name of the donor.
Stocks: Attach documentation of the transfer of stocks/bonds from the donor to the organization, indicating the name of the securities, number of shares, date of transfer and market value on the date of the transfer. Documentation by brokerage statement must include the donor's name.
- Indicate the specific taxes you intend primarily to take the credit against. (NOTE: You are not required to claim the credit in this manner. Your response on this line simply allows the Department of Revenue or Department of Insurance to make necessary computer entries establishing the amount of credit available to you).

PART IV

- The person completing this form must read the certification and sign this section in the presence of a notary.
- The notary is to sign within section IV and affix the notary seal. Improperly notarized documents will be returned.

TO BE COMPLETED BY THE NON-PROFIT AGENCY DIRECTOR

PART V

- Indicate the name of the approved non-profit agency.
- Indicate the project number as assigned by MHDC.
- Sign and date the application and forward to MHDC.

Missouri Housing Development Commission
Attention: AHAP Administrator
3435 Broadway
Kansas City, MO 64111
(816) 759 - 6878