



IRS Form 8609 Request Package Checklist

- (1) Placed-In-Service Application with original signature that indicates (by highlighting the items) in every respect what changes have occurred or are being proposed from the Application upon which a reservation or carryover allocation was made [changes are subject to IFA approval] (Form Provided and posted on the IFA Web Page)
- (2) Owner Certification and Request for Form 8609 with original signature (Form Provided)
- (3) Updated cash flow analysis, 15-year Proforma (Form Provided as part of Application)
- (4) Copy of the executed Partnership or Operating Agreement with all attachments
- (5) Copy of final Syndication Agreement with all attachments
- (6) Certificate of Occupancy for each building in the project (a certificate of completion is required for all rehabilitation projects) and if acquisition credits are involved, proof of the date the project was Placed-In-Service for acquisition purposes and proof that the required rehabilitation was completed
- (7) Copy of a final title opinion showing all the current liens against the property or a title guaranty certificate showing exclusions.
- (8) Compliance Monitoring Information Sheet (Form Provided)
- (9) Compliance Monitoring Building and Unit Information (Form Provided)
- (10) Independent Auditor's Report, completed by an independent tax accountant **with** Exhibit A to Independent Auditor's Report for 8609 Allocation (Form Provided)
- (11) Opinion of Owner's Attorney; completed by a independent tax attorney (Form Provided)
- (12) Current copy of Certificate of Completion of Compliance Training for General Partner and Management Company - Please refer to Section 2.2(J) of the 2008 LIHTC Program Compliance Monitoring Manual available at iowafinanceauthority.gov for guidance.
- (13) Documents that demonstrate satisfaction of Section 2(j) of the LURA. Example of Subordination Agreement provided.

Submit IRS Form 8609 Request Package to:
Iowa Finance Authority
2015 Grand Avenue
Des Moines, IA 50312
Attn: LIHTC Program

The 8609(s) will not be issued by IFA until the following conditions have been met:

1. The owner has provided, on IFA forms, a completed IRS Form 8609 Request Package;
2. IFA has completed a physical inspection of the Project;
3. IFA has made its final determination of the credit amount and its final determination pursuant to section 42(m)(2);
4. IFA has received the compliance monitoring fee (IFA will send an invoice after receiving the IRS Form 8609 Request Package); and
5. IFA has received the filed and recorded Land Use Restrictive Covenants Agreement (IFA will send the Land Use Restrictive Covenants Agreement after receiving the IRS Form 8609 Request package, Sample Form Provided)
6. IFA has received the filed and recorded Acknowledgement of Covenants (Sample Form Provided)