



1441304011



STATE OF GEORGIA
Departments of Revenue, Insurance and Community Affairs
Certification of Georgia Housing Tax Credit

This Section to be completed by DCA

Part IA. Credit

1. Building Address

Three horizontal lines for address input

2. Building Owner and Address

Four horizontal lines for owner and address input

3. Building Owner TIN¹

One horizontal line for TIN input

4. Federal Building Identification Number

One horizontal line for FID number input

5. Maximum Allowable GHTC Amount

One horizontal line for GHTC amount input

6. Date Building Placed in Service

One horizontal line for date input

Signature of Authorized DCA Official

Date

Part IB. Owner Certification

Ownership Entity

Under penalties of perjury, I declare that: (1) the above building continues to qualify as a part of a qualified low-income housing development and meets the requirements of Internal Revenue Code Section 42 (g) and O.C.G.A. Section 48-7-29.6 and (2) the qualified basis of the building (check one) ___ has ___ has not decreased for this tax year. I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

Signature

Taxpayer ID Number

Date

Name (please type or print)

¹ TIN refers to Taxpayer identification number.



1441304013

**Partners or Members
of Ownership Entity**

Part II. Owner Information

1. Taxpayer Entity _____

2. Taxpayer's Entity TIN¹ _____

3. Taxpayer's Address _____

4. Partner is a General Partner Limited Partner Limited Liability
Company Member

5. Partner type is an Individual Corporation Partnership

6. Taxpayer's percentage² of Federal Low Income Housing Credit _____%

7. Taxpayer's percentage² of Georgia Housing Tax Credit _____%

Each partnership or other entity involved in marketing Georgia Housing tax credits must attach an assignment letter.

**Taxpayer or Shareholder
Claiming the Credit**

Part III. Instructions:

In the schedule below, each shareholder, partner or member who receives a proportionate share of the Georgia Housing Tax Credit should list the amount claimed/earned each year. Then complete the following lines to arrive at the credit to be claimed on their tax return. This form will be used to show your credits earned and used and will be filed with shareholders income tax return or insurance premium tax return.

The letters TIN appear at certain points on this form and mean taxpayer identification number. The Georgia Housing Tax Credit can only be claimed for buildings placed in service after January 1, 2001. For the purposes of the Georgia Housing Tax Credit, transfers of ownership of the credit do not trigger recapture. However, in the case of a transfer, the Commissioner of the Department of Revenue and/or the Commissioner of Insurance must be notified. Both the transferor, on the return following the transfer, and the transferee, on tax returns claiming the credit should check the box indicating transfer below. There is a three year carry forward of unused tax credits.

¹ TIN refers to Taxpayer identification number

² Enter percentage if known

