



## REQUESTING AN EXTENSION TO THE CARRYOVER-10% TEST AND IRS FORM 8609 APPLICATION SUBMISSION DUE DATES

---

IFA expects all Owners to proceed diligently in the development of the awarded LIHTC Project in order to meet the IFA-required online Application submission due dates; however, should an Owner not be able to meet one of the Application submission deadlines listed below, an extension request may be submitted in the online Application **prior** to the Application submission due date.

### **DUE DATES**

**Carryover-Ten Percent (10%) Application Submission Due Date: August 2, 2021**

**IRS Form 8609 Application Submission Due Date: November 1st of the first-year Credit Period**

**Note: IRS Form 8609 Applications may be submitted anytime during the calendar year.**

### **INSTRUCTIONS**

1. Log in to the online Application, select the tab "Request an Extension" at the top of the Project Application.
2. Enter the date the extension is requested to and a detailed explanation as to why an extension is required.
3. Submit the extension request.
4. Pay the \$5,000 late submission in the Fees Tab of the Application. Select pay now, enter the applicable banking information, and submit. The fee must be paid prior to Application submission.
5. The LIHTC Manager will provide written notification of the approved extension request and the new submission due date for the Project.
6. Developer(s), General Partner(s)/Managing Members of the Project who request an extension may not be eligible for scoring points in the next allocation round unless a natural disaster affected the Project. Refer to Part A., Section 6.4.2.3 Performance in the [2020-2021 QAP](#).