exhibit 2f

OWNER CERTIFICATIONS AND REQUEST FOR IRS FORM 8609

Project Number: **Insert project number**

Project Name **Insert project name**

(the “Project”)

Owner (the "Owner"): **Insert owner name**

BIN(s): **Insert BIN #'s**

Building Address (es) (the "Building(s)"):

**Insert Building(s) address(es)**

The undersigned general partner/managing member of the Owner, in connection with the Owner's request for the IRS Form 8609(s) evidencing allocation of housing tax credit (the “Credit”) for the above captioned Building(s) in the above captioned Project, hereby certifies on behalf of the Owner as follows:

1. All capitalized terms used herein shall have the respective meanings set forth in Section 42 of the Internal Revenue Code of 1986, as amended (the "Code"), and as referred to in the online Application submitted      ,      ; (the “Threshold Application”) from the Owner to the Iowa Finance Authority (“IFA”) and the online Application amendment (if applicable) approved      ,      .
2. The Owner is a partnership, duly organized and legally existing under the laws of the State of       and has full right, power and authority to conduct the business in which it is now engaged and to own and operate the Project in the State of Iowa.
3. The undersigned is a general partner/managing member of the Owner and is duly authorized and empowered to execute this certificate on behalf of the Owner. The undersigned is familiar with the operations and expenditures of the Owner with respect to the Project, has reviewed the provisions of Section 42 of the Code with respect to the requirements for owning and operating a qualified affordable housing credit project, and understands that the certifications made herein are made for the purpose of evidencing the Owner's compliance with Section 42 of the Code and will be relied upon by IFA in executing and delivering an IRS Form 8609(s) to the Owner.
4. There are no actions, suits or proceedings pending, or to the knowledge of the undersigned, threatened against or affecting the Owner at law or in equity or before any federal, state or local government authority or agency challenging the acquisition, construction, improving and equipping or operation of the Project, or the zoning for the Project, or the Owner's right to receive the Credit, or which, if adversely determined, would result in any material adverse change in the Owner's ability to operate the Project as a qualified affordable housing project.
5. The certifications, covenants, and factual representations appearing on the Threshold Application and any applicable amendment (an amendment to the Threshold Application is normally a response to a deficiency letter), are true and correct as of the date of their respective submission to IFA and are correct on and as of the date hereof as though made on this date, except for any changes in information as are included in the attached IRS Form 8609 Application.
6. The Applicable Percentage(s) for the Project:

The Applicable Percentage for the month and year when the Project was Placed-in-Service as the Owner did not elect to use the applicable percentage in effect the month the tax-exempt bonds were issued. (If there are multiple buildings, list the tax credit rate for the first building that was placed in service.)

    % (70% present value)

    % (30% present value)

The Applicable Percentage for the month and year when the tax-exempt bonds were issued as shown on the attached Exhibit 20T.

     ,

    % (70% present value)

    % (30% present value)

The Owner has reflected this Applicable Percentage in the IRS Form 8609 Application.

1. The Owner warrants and certifies, based on actual costs expended or accrued by the Owner on the acquisition, construction, or rehabilitation of the Project (the Eligible Basis determined under Section 42(d) of the Code), and based on the number of units in the Project, which are now or will be occupied as affordable housing units, that the Qualified Basis of each Building in the Project is as set forth in the IRS Form 8609 Application. In connection with such certification, the Owner has submitted an Independent Auditor’s Report with respect to a review of the information set forth in the IRS Form 8609 Application. This Independent Auditor’s Report confirms 50% or more of each building of the project and the land, were financed with tax-exempt bonds subject to the state’s volume cap.
2. Section 42(m)(2)(C)(ii) of the Internal Revenue Code requires that the Owner certify as to all Federal, State and local subsidies which apply (or which the Owner expects to apply) with respect to the Project. The Owner hereby certifies that the Federal, State and local subsidies listed in the IRS Form 8609 Application apply or are expected to apply to the Project, and that such subsidies (described in the IRS Form 8609 Application) represent the full extent of all Federal, State and local subsidies which apply, or which the Owner expects to apply, to the project.

(Remainder of page intentionally left blank.)

**COMPLETE ONE PAGE 3 FOR EACH BUILDING IN THE PROJECT.**

Please type.

BIN # **Insert BIN #**

Building Address **Insert building address**

(the “Building”)

1. An Allocation of Credit in the amount of $      has been made for the Building, the Owner has paid to IFA all required fees in connection therewith.
2. The Owner requests an IRS Form 8609 for this Building evidencing allocation of low-income housing tax credit in the amounts shown below. Such amounts equal the respective Applicable Percentage set forth in paragraph 6 above multiplied by the respective Qualified Basis for the Building set forth in the IRS Form 8609 Application. (The requested amount of all Exhibit 2F page 3 tax credit amounts cannot exceed the requested amount as submitted in the IRS Form 8609 Application.)
3. This Building in the Project was Placed-in-Service on      ,      .

|  |  |  |
| --- | --- | --- |
| New Building/Rehab | $ | Qualified Basis (Do not round – include cents) |
| X |  | % Applicable Percentage (70% present value) |
| Requested Allocation | $ | (Do not round – include cents) |

12. This Building was Acquired (Placed-in-Service) on      ,      .

|  |  |  |
| --- | --- | --- |
| Acquisition | $ | Qualified Basis (Do not round – include cents) |
| X |  | % Applicable Percentage (30% present value) |
| Requested Allocation | $ | (Do not round – include cents) |

I**N WITNESS WHEREOF**, the undersigned has hereunto affixed his or her signature this

      day of Insert month, Insert year

**OWNER:** Insert Owner Name

**By:** Insert entity name, its

**By:** Insert entity name (if applicable), its

**By:** Insert entity name (if applicable), its

Authorized Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name and Title (please type): Insert name

Insert title

**Complete one of the following, as applicable:**

**Individual Capacity:**

STATE OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, COUNTY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, ss:

This record was acknowledged before me on this \_\_\_\_ day of Insert month, Insert year, by Insert name of individual.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public in and for the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Stamp/Seal)

**Representative Capacity:**

STATE OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, COUNTY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, ss:

This record was acknowledged before me on this \_\_\_\_\_\_ day of Insert month, Insert year by Insert name(s) of inidividual(s) as Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name on behalf of which the record was executed.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public in and for the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Stamp/Seal)

**Representative Capacity - Two:**

STATE OF      , COUNTY OF      , ss:

This record was acknowledged before me on this \_\_\_\_\_\_ day of Insert month, Insert year by Insert name(s) of inidividual(s) as Insert type of authority of Insert entity name,  Insert state organized under Insert entity type, the Insert type of authority of Insert entity name on behalf of which the record was executed.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public in and for the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Stamp/Seal)

**Representative Capacity - Three:**

STATE OF      , COUNTY OF      , ss:

This record was acknowledged before me on this \_\_\_\_ day of Insert month, Insert year by Insert name(s) of inidividual(s) as Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, on behalf of which the record was executed.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public in and for the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Stamp/Seal)

**Representative Capacity - Four:**

STATE OF      , COUNTY OF      , ss:

This record was acknowledged before me on this \_\_\_\_ day of Insert month, Insert year by Insert name(s) of inidividual(s) as Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, on behalf of which the record was executed.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public in and for the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Stamp/Seal)

**Representative Capacity - Five:**

STATE OF      , COUNTY OF      , ss:

This record was acknowledged before me on this \_\_\_\_ day of Insert month, Insert year by Insert name(s) of inidividual(s) as Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name, Insert state organized under Insert entity type, the Insert type of authority of Insert entity name on behalf of which the record was executed, on behalf of which the record was executed.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary Public in and for the State of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Stamp/Seal)