NJHMFA HOUSING & MORTGAGE FINANCE AGENCY

Jacquelyn A. Suárez | Chair • Melanie R. Walter | Executive Director

December 15, 2023

Dear Owner:

RE: 2023 Annual Tax Credit Compliance

New Jersey Housing and Mortgage Finance Agency (NJHMFA), as the designated administrator of the low-income housing tax credit program for the State of New Jersey, has the obligation under Section 42 of the Internal Revenue Code of 1986, as amended (Code) to monitor the use of low-income tax credits and ensure that such use is in compliance with the provisions of the Code.

To assist NJHMFA in its monitoring obligation, please submit the following items to NJHMFA no later than January 31, 2024:

1. **Low Income Housing Tax Credit Check List for Annual Compliance Packages with all applicable documents**
2. **Owner's Certificate of Continuing Program Compliance signed by the project Owner**
3. **Owner's Certificate of Continuing Program Compliance During the Extended Use Period signed by the project Owner**
4. **Annual Tenant Information for calendar year 2023 must be transmitted via the Mitas Web Access System**
5. **Compliance Monitoring fee of $20 per LIHTC unit payable to NJHMFA for all projects in the Extended Use Period**
6. **Documentation to support the 2023 Utility Allowance amounts entered into Mitas**
7. **IRS Form 8609 with Part II completed (if not previously submitted)**
8. **Year 15 Status Report (for all properties in year 14 of the Initial Compliance Period)**

Items 1- 8 above shall be uploaded as one (1) submission for each property to Johanna Peña at jpena@njhmfa.gov via LEAPFILE (see attached instructions). Please do not upload documents for multiple properties as one (1) submission.

9. **LIHTC Check List for Annual Social Services, Special Needs or Supportive Housing Models**
10. **Annual Certification for Projects with Social Service Models (if applicable)**
11. **Annual Certification for Projects in Supportive Housing Cycle or with Set-Aside Special Needs Units (if applicable)**
12. **Annual Certification for Projects in Age-Friendly Senior Cycle (if applicable)**
13. **Special Needs Population Form (if applicable)**
14. **Frail Elderly Certification (if applicable)**

Items 9-14 above shall be uploaded as one (1) submission for each property to Maria DiMaggio at mdimaggio@njhmfa.gov via LEAPFILE (see attached instructions). Please do not upload documents for multiple properties as one (1) submission.

To access forms and Tax Credit Analyst Assignments visit: https://nj.gov/dca/hmfa/developers/lihtc/compliance/

Compliance Monitoring fee payments should be mailed to the Agency to the attention of Johanna Peña. Please be sure to submit a separate check for each property and reference the LITC# and project name.

If you have any questions, please contact Johanna Pena, the Tax Credit Analyst for the property or Maria DiMaggio for Social Services/Special Needs.

Sincerely,

Laura A. Shields

Laura Shields
Assistant Director of Tax Credit Services

NEW JERSEY HOUSING & MORTGAGE FINANCE AGENCY

LEAPFILE – Quick Reference Guide for Non-Agency Personnel

NJHMFA has contracted with LeapFILE to provide a secure file transfer service. LeapFILE allows NJHMFA personnel to securely send confidential documents with Personally Identifiable Information (PII), as well as large files of any size to their customers and partners directly from email, desktop or web browser. Additionally, NHJMFA's customers and partners can upload and/or download files from NJHMFA personnel through a custom LeapFILE file exchange website.

How to upload and send files to NJHMFA – Tax Credit Personnel

1. Browse to https://njhmfa-TC.leapfile.net. You will be directed to the NJHMFA LeapFILE Secure File Exchange Website for **Tax Credit**
2. Click on **Secure Upload**
3. Enter the NJHMFA employee's email address (EXample@njhmfa.gov)
4. Click on the **Start** Button and you will be directed to the NJHMFA LeapFILE Secure Upload Website.
5. Enter your contact details as follows:
   - Your name
   - Your email address
   - Re-enter your email address to confirm your email address.
6. Type in your subject line.
7. Type in the message or transfer details to recipient.
8. Under Select Delivery options, click to check "**Notify me when the files have been downloaded**" box. By checking this box, you will receive email notification when the recipient downloads the files you sent.
9. Click on **Select Files to Send** (**Regular Upload**) to upload individual files. Regular Upload – This selection allows you to upload files individually by clicking on browse on each row to select individual files.
10. Alternatively, you can Click on **Select Files and Folders to Send** - **Enhanced Upload** – This selection allows you to upload multiple files or folders at once. This uploads all of the files/folders selected. Click on Choose Files, select files or folder.
11. Click on **Upload and Send** to complete your File Transfer.
12. You will receive a notification to indicate whether your transfer was successful or not.

How to Receive and Download Files Sent by NJHMFA – Tax Credit

1. When an NJHMFA employee sends you a file through LeapFILE, you will receive an email with a **link**.
2. **Click on the link** provided to you in the email from the NJHMFA employee. You will be directed to the LeapFILE Secure Download website. You should have already received an email from the NJHMFA employee with an answer to a security question.
3. Enter your **security answer** and click on **Authenticate**.
4. Download the files individually by clicking on the **Download** button next to each file, then navigate to the file location where you want to save the files.