

**ATTACHMENT 28A: CERTIFICATE REGARDING QUALIFICATION FOR THE NON-PROFIT SET-ASIDE
(WHEN NON-PROFIT IS THE SOLE GENERAL PARTNER OR SOLE MANAGING MEMBER OF
DEVELOPMENT OWNER)**

Development Name: _____(the "Development")
Development Address: _____
Ownership Entity: _____(the "Development Owner")
Non-Profit: _____(the "Nonprofit")

Under penalty of perjury, the undersigned, _____, hereby certifies as follows:

1. I am the _____ of Nonprofit and, as such, I have direct knowledge of the matters contained in this Certificate and am duly authorized to provide the certifications and representations contained herein to the Tennessee Housing Development Agency ("THDA") in connection with the Initial Application (as defined below).
2. This Certificate is provided with respect to the status of Nonprofit as a qualified nonprofit organization, as defined in Section 42(h)(5) of the Internal Revenue Code of 1986, as amended (the "Code") and in the Tennessee Housing Development Agency Low-Income Housing Credit 2021 Qualified Allocation Plan (the "2021 QAP") in connection with an Initial Application of even date herewith (the "Initial Application") submitted to THDA requesting an allocation of 2021 Low-Income Housing Credits ("Housing Credits") for the Development from the Non-Profit Set-Aside pursuant to the Code and the 2021 QAP (the "Non-Profit Set-Aside").
3. I acknowledge that, under Tennessee Code Annotated, Section 13-23-133, it is a Class E felony for any person to knowingly make, utter or publish a false statement of substance for the purpose of influencing THDA to allow participation in any of its programs, including the Low-Income Housing Credit Program (the "Housing Credit Program"). I further acknowledge that the statements contained in this Certificate are statements of substance made for the purpose of influencing THDA to allow participation in the Housing Credit Program by awarding Low-Income Housing Credits to the Development as proposed in the Initial Application of which this Certificate is a part.
4. I have been involved in the preparation of the Initial Application and intend to submit the Initial Application, including this Certificate, to THDA for the purpose of participating in the Housing Credit Program.
5. I acknowledge and agree that the truthfulness and accuracy of the statements contained in this Certificate will be solely relied upon by THDA in determining whether the Development, as proposed in the Initial Application, is eligible for an award of Housing Credits from the Non-Profit Set-Aside.
6. All disclosures and statements contained in the Initial Application are true and correct.
7. Check the box that applies:
 - Nonprofit [owns all of the general partnership interests/is the sole managing member] of Development Owner.
 - Nonprofit will, prior to the reservation of Housing Credits, [own all of the general partnership interests/be the sole managing member] of the Development Owner; however, Development Owner has not yet been formed.
8. Nonprofit was organized under the laws of the State of _____ on _____ and is currently existing under the laws of such State.

9. Check the box that applies, complete required information and attach required documentation:
- Attached hereto as Exhibit A is a true, correct, and complete certificate of existence for Nonprofit from the Tennessee Secretary of State dated not more than thirty (30) days prior to the date of the Initial Application.
 - Attached hereto as collective Exhibit A is a true, correct, and complete certificate of existence for Nonprofit from the Secretary of State of _____, the State in which Nonprofit was organized, together with other documentation from such Secretary of State indicating that Nonprofit is in good standing under the laws of such State and a certificate from the Tennessee Secretary of State indicating that Nonprofit is qualified to do business in Tennessee, all dated not more than thirty (30) days prior to the date of the Initial Application.
10. Attached hereto as Exhibit B is a true, correct, and complete copy of the determination letter dated _____ from the Internal Revenue Service issued to Nonprofit indicating that Nonprofit is recognized as an organization described in [Section 501(c)(3)/Section 501(c)(4)] of the Code and is exempt from federal income tax under Section 501(a) of the Code (the "Determination letter").
11. The Determination Letter has not been modified or revoked.
12. At all times since the date of the Determination Letter, Nonprofit has operated in a manner consistent with all requirements for continuing its tax-exempt status.
13. Since the date of the Determination Letter, no event has occurred and Nonprofit has not participated in any transaction or business activity that might cause Nonprofit to fail to meet all requirements for continuing its tax-exempt status.
14. Since the date of the Determination Letter, Nonprofit has not received any notice or communication from the Internal Revenue Service raising any issue regarding or questioning in any way the tax-exempt status of Nonprofit.
15. Nonprofit was not formed by one or more individuals or for-profit entities for the principal purpose of being included in the Non-Profit Set-Aside.
16. Non-Profit is not controlled by any for-profit entity.
17. Non-Profit is not affiliated with any for-profit entity, except Development Owner.
18. No staff members, officers or members of the board of directors of Nonprofit will materially participate, directly or indirectly, in the Development as or through a for-profit entity, except through Development Owner.
19. One of the exempt purposes of Nonprofit is the fostering of low-income housing.
20. Attached hereto as Exhibit C is a true, correct, and complete copy of the Articles of Incorporation, Charter and By-Laws of Non-Profit, all of which demonstrate that one of the exempt purposes of Nonprofit is the fostering of low-income housing.
21. Nonprofit has been engaged in the business of developing and building low-income rental housing in Tennessee and has been so engaged on or after January 1, 2016
22. Nonprofit is authorized to and will materially participate (within the meaning of Section 469(h) of the Code) in the development and operation of the Development throughout the compliance period.
23. Nonprofit will participate in the development and operation of the Development on a regular, substantial and continuous basis through the following activities (list all activities Nonprofit will undertake in connection with the development and operation of the Development):

24. Check the box that applies and provide the required information:

- The existing partnership agreement of Development Owner and/or the existing operating agreement for the Development, true, correct and complete copies of which are attached as Exhibit D, do not provide for other [general partners/managing members] of Development Owner.
- The proposed partnership agreement of Development Owner and/or the proposed operating agreement for the Development, true, correct and complete forms of which are attached as Exhibit D, will not provide for other [general partners/managing members] of Development Owner.

Typed or printed name

Signature

**THIS CERTIFICATE MUST BE EXECUTED BY THE SIGNATORY IN AN INDIVIDUAL CAPACITY
[Example: John L. Doe]**