

**ATTACHMENT 22: CERTIFICATE REGARDING ACQUISITION CREDITS**

Development Name: \_\_\_\_\_(the "Development")

Development Address: \_\_\_\_\_

Development Owner: \_\_\_\_\_(the "Owner/Owner Entity")

General Partner/  
Managing Member \_\_\_\_\_

Seller \_\_\_\_\_

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

1. Check applicable box and provide all required information:

I am or will be:

- The general partner or managing member of the Owner Entity  
***[Check this box if the person signing this Certificate is or will be the General Partner or Managing Member of the Ownership Entity]***
- The \_\_\_\_\_ ("Officer") of the General Partner/Managing Member  
***[Check this box and complete the required information if the person signing this Certificate is an Officer of the entity that is or will be the General Partner or Managing Member of the Ownership Entity]***
- The \_\_\_\_\_ ("Officer") of \_\_\_\_\_ which is or will be the \_\_\_\_\_ of the General Partner/Managing Member  
***[Check this box and complete the required information if the person signing this Certificate is an officer of the entity that is or will be a general partner or managing member of the general partner or managing member of Ownership Entity]***

As such, I have direct knowledge of the matters contained in this Certificate and I 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 in connection with an "Initial Application," of even date herewith, submitted to THDA requesting an allocation of Low-Income Housing Tax Credits ("Housing Credits") for the acquisition of the Development pursuant to Section 42 of the Internal Revenue Code of 1986, as amended (the "Code") and the THDA's Low-Income Housing Tax Credit Qualified Allocation Plan (the "2024 QAP").
- 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 award 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 relied upon by THDA in determining whether the Development, as proposed in the Initial Application, is eligible for an award of Housing Credits.

6. All disclosures and statements contained in the Initial Application are true and correct.
7. Owner anticipates acquiring by purchase (as defined in Section 179(d)(2) of the Code) all buildings in the Development on or after \_\_\_\_\_ (the "Acquisition Date").
8. Check the box that applies:
  - Owner will acquire the Development from Seller, who is **not related**, directly or indirectly, to Owner or Owner's general partner/managing member.
  - Owner will acquire the Development from Seller, who **is related** to Owner or Owner's general partner/managing member and the requirements of Section 42(d)(2) of the Code have been or will be met.
9. Seller has owned the Development since \_\_\_\_\_.
10. Check the boxes that Apply:
  - On the Acquisition Date, at least ten (10) years will have elapsed since the date all buildings in the Development were last placed in service.
  - The requirement that at least ten (10) years must elapse between the Acquisition Date and the date all buildings in the Development were last placed in service does not apply because (*check the box that applies*):
    - Waivers have been obtained under Section 42(d)(6) of the Code for each affected building in the Development and a true, correct and complete copy of each waiver is attached hereto as Exhibit A.
    - All buildings in the Development are substantially assisted, financed, or operated under Section 8 of the Housing Act of 1937.
    - All buildings in the Development are substantially assisted, financed, or operated under Section 221(d)(3), Section 221(d)(4), or Section 236 of the National Housing Act.
    - All buildings in the Development are substantially assisted, financed, or operated under Section 515 of the Housing Act of 1949.
    - All buildings in the Development are substantially assisted, financed, or operated under any other housing program administered by the Rural Housing Service of the U.S. Department of Agriculture.
11. None of the buildings in the Development were previously placed in service by the Owner or any person related to Owner within the meaning provided in Section 42(d)(2)(B)(iii) of the Code.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Type or print name

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