

**Affordable Housing Connections, Inc.**  
**TREATMENT OF COMMON SPACE UNIT**  
**PURSUANT TO REVENUE RULING 92-61**

Type of Request:	Unit used as:
<input type="checkbox"/> Initial request for a common space unit <input type="checkbox"/> Change to a different unit <input type="checkbox"/> Common space unit no longer required	<input type="checkbox"/> FT Resident manager <input type="checkbox"/> FT Security <input type="checkbox"/> FT Maintenance <input type="checkbox"/> Site Office
Property Name:	
Building Address/ BIN:	MN-
Unit # & Square footage:	sf
Effective Date of change:	
Explain why property requires a common space unit or why a different unit is needed:	
Describe duties and time involved: <i>(only required for initial request)</i>	

Owner certifies that the above unit is a facility reasonably required for the operation of the project pursuant to Revenue Ruling 92-61 and is therefore not included in the numerator or denominator of the applicable fraction. Owner further certifies that it will file or has filed a return that is consistent with Revenue Ruling 92-61 concerning treatment of common space unit.

*Complete when property no longer requires a previously designated common space unit:*

Explain why property no longer requires a common space unit:	
Effective Date of Change:	
Treatment of unit after change <i>(market unit or HTC unit)</i>	

\_\_\_\_\_  
 Print Name of Ownership Entity

By: \_\_\_\_\_

Its: \_\_\_\_\_

\_\_\_\_\_  
 Print Name of Signatory

Date: \_\_\_\_\_

The building's applicable fraction *after the addition or removal* of the common space unit identified above is \_\_\_\_\_% square foot, \_\_\_\_\_% unit = \_\_\_\_\_% applicable fraction.

*If additional space is needed, please attach a separate form. Owner may submit the signed form to any compliance staff member by mail, email or fax.*

Property Name:	
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Acknowledgement of Common Space Unit

AHC, Inc. has received owner's notification that the above referenced property requires a common space unit. Pursuant to IRS Revenue Ruling 92-61, if a unit in a qualified low income building is occupied by a full time resident manager, full time maintenance, full time security or site office which is reasonably required by the project, the unit is not included in either the numerator or denominator of the applicable fraction for the building.

Please be aware that in mixed-income buildings, a common space unit may cause the applicable fraction to decrease below the applicable fraction upon which the tax credit is based. In order to claim the maximum amount of tax credits allocated for the building, owner must rent a sufficient number of tax credit qualified units to ensure the required applicable fraction continues to be met.

AHC, Inc. has changed its records accordingly and as of the identified effective date will treat the requested unit as common space. Owner must continue to submit information concerning the common space unit annually on the Tax Credit Summary Report (HTC 13). A change in status concerning a common space unit requires resubmission of this form.

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Acknowledgement of Removal of Common Space Unit

AHC, Inc. has received owner's notification that the above referenced property no longer requires a common space unit. Pursuant to IRS Revenue Ruling 92-61, if a unit in a qualified low income building is occupied by a full time resident manager, full time maintenance, full time security or site office which is reasonably required by the project, the unit is not included in either the numerator or denominator of the applicable fraction for the building.

AHC, Inc. has changed its records and as of the identified effective date will no longer treat the referenced unit as common space. The unit will be treated as a tax credit qualified unit or market rate unit depending on the occupants. If the use of this unit changes (i.e., the project once again reasonably requires a full time manager), please notify AHC, Inc.

\_\_\_\_\_  
*Executive Director, AHC, Inc.*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
651-222-8319  
*Phone*

\_\_\_\_\_  
ahc@ahcinc.net  
*Email*