

(Format Owner Should Use to Request Waiver from IRS)
(RE-TYPE on company Letterhead)

(Date)

Internal Revenue Service Center
Post Office Box 245
Philadelphia, PA 19255

RE: Annual Recertification Waiver
(Property Name, City, State)
(Owner's Name)
(Owners Taxpayer I.D.#)

Gentlemen:

Pursuant to Section 42(g)(8)(B), _____,
the owner of the above referenced development, hereby applies for the Annual Income
Recertification Waiver. Attached is IRS Form 8877 (Request for Waiver of Annual
Income Recertification Requirement for the Low-Income Housing Credit) bearing the
certification of myself and the Delaware State Housing Authority (DSHA), the state
housing credit monitoring agency, to whom we report.

The Owner, _____, understands that
DSHA may continue to require an annual income recertification under its monitoring
procedure and that the waiver does not exempt _____, the
owner, from the record keeping and certification requirements of Section 1.42-5 for the
verification of the annual income of a tenant upon the tenant's initial occupancy of any
unit in the building(s).

A copy of this request and DSHA's Statement of Compliance will remain a part of the
development's records regardless of any ownership transfer. This request is signed under
penalties of perjury, and to the best of my knowledge and belief that all information is
true, correct, and complete.

Sincerely,

Signature and Title of General Partner member of the Ownership Entity – not
management agent

Enclosures: IRS Form 8877