

# EXHIBIT G - NOTICE OF CHANGE IN OWNERSHIP / OWNERSHIP INTEREST

“Internal Revenue Code Section 42(j)(6) NO RECAPTURE ON DISPOSITION OF BUILDING (OR INTEREST THEREIN) WHERE BOND POSTED. - In the case of a disposition of a building or an interest therein, the taxpayer shall be discharged from liability for any additional tax under this subsection by reason of such disposition if –

(A) the taxpayer furnishes to the Secretary a bond in an amount satisfactory to the Secretary and for the period required by the Secretary, and

(B) it is reasonably expected that such building will continue to be operated as a qualified low-income building for the remaining compliance period with respect to such building.”

**NOTE:** The 2008 Housing and Economic Recovery Act (HR3221) – effective 7-30-2008 repeals the Housing Credit recapture bond rule, effective for future dispositions and past dispositions if:

(a) it is reasonably expected the building will continue to be operated as a qualified low income building; and

(b) the taxpayer elects to be subject to the new longer statute of limitations.

(Code §42(j)(6)(A) and (B))

\_\_\_\_\_  
Property Name

\_\_\_\_\_  
Property Address

\_\_\_\_\_  
Original Property Owner

\_\_\_\_\_  
Original Owner Tax Identification Number

MHDC Project Number: \_\_\_\_\_

I, \_\_\_\_\_  
as an authorized signatory for the original owner of record with MHDC for the above mentioned property, to certify to the following:

1. Type of original ownership entity: \_\_\_\_\_  
(general partnership, limited partnership, LLC, etc.)
2. If this is an ownership change, indicate the type:
 

<input type="checkbox"/> Sale	<input type="checkbox"/> Exchange
<input type="checkbox"/> Transfer	<input type="checkbox"/> Trade
	<input type="checkbox"/> Foreclosure
3. If this is an ownership interest change, indicate the type:
 

<input type="checkbox"/> TPA: Transfer of Physical Assets	<input type="checkbox"/> GP: Transfer of General Partnership interest
<input type="checkbox"/> LP: Transfer of Limited Partnership interest	<input type="checkbox"/> Transfer
<input type="checkbox"/> Other _____	<input type="checkbox"/> Withdrawal

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4. If this is an ownership change/ownership **interest** change, indicate the credit allocation source:

- a) General Pool
- b) Non-profit set-aside
- c) Other

5. If this is an ownership change/ownership **interest** change and credit was received from the Non-profit set aside, state whether or not there will continue to be material participation by a qualified non-profit entity.

- Yes  No

6. If this is an ownership **interest** change, list the names of Successors involved in the transfer of ownership interest of a partnership:

- 1) \_\_\_\_\_ 2) \_\_\_\_\_ 3) \_\_\_\_\_
- 4) \_\_\_\_\_ 5) \_\_\_\_\_ 6) \_\_\_\_\_

7. Date of ownership change: \_\_\_\_\_

8. Type of **new** ownership entity: \_\_\_\_\_  
(general partnership, limited partnership, LLC, etc)

9. New Owner's Taxpayer Identification Number (if applicable): \_\_\_\_\_

10. New Owner's Name and Address:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11. New Owner's Phone Number: \_\_\_\_\_

12. New Owner's Email Address: \_\_\_\_\_

13. By checking below I confirm the following statements (If applicable):

- Pursuant to IRC Section 42(j)(6)(A), IRS Form 8693 that meets the requirements of IRC Section 42(j)(6), has been filed (Attach copy);  
**AND**
- Pursuant to IRC Section 42(j)(6)(B), I reasonably expect the building will continue to be operated as a qualified low-income building for the remaining compliance period;  
**AND**
- I have provided the Buyer/Successor with a copy of the Land Use Restriction Agreement (LURA). The Buyer/Successor intends to operate the building as a qualified low-income building for the remaining compliance period with respect to such building.

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This is a Change in Ownership and I have received a signed statement from the buyer that the LURA will be adhered to and the property will be operated in accordance with Section 42 and MHDC monitoring requirements. (Attach copy of buyer's statement).

**OR**

This is a Change in Ownership **Interest** and I have attached the Amendment and Restated Partnership Agreement from the Successor that the LURA will be adhered to and the property will be operated in accordance with Section 42 and MHDC monitoring requirements.

Signed: \_\_\_\_\_

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

STATE OF MISSOURI \_\_\_\_\_ )  
\_\_\_\_\_) ss.  
County of \_\_\_\_\_ )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_

My commission expires: \_\_\_\_\_ (SEAL) \_\_\_\_\_ Notary Public