



# Affordable Housing Real Estate

Providing accounting and consulting services to the affordable housing community.

Our knowledge and experience can help you improve cash flow, meet compliance requirements and implement effective long-term strategies. We provide innovative ideas and strategic tax, accounting and consulting services to guide you through complex real estate and low-income housing tax credit (LIHTC) transactions. Our team is prepared to assist you with all phases of a project's life-cycle.

## Taxation Compliance & Consulting

- Partnership and Corporate Income Tax Returns
- Personal Property Tax Returns
- Tiered Partnerships
- Multi-State Tax Returns
- Form 8609
- Calculation and Maximization of Annual Tax Credits
- Calculation and Maximization of First Year Tax Credits
- Calculation of Tax Credit Adjusters
- Utilization of Excess Basis
- Tax Planning For Maximum Tax Savings
- Cost Segregation Studies
- Year 15 Consulting
- Valuations and Appraisals

## Development Assurance & Consulting

- Loan and LIHTC Applications
- Projections/Internal Rate of Return
- Syndicator Negotiations
- Cost Certification (Mortgagor/ Contractor)
- Sources and Uses of Funds and Determination of Eligible Basis
- 50% Bond Test
- 95%/5% Bond Test (Good Costs/Bad Costs)
- 10% Test
- Solar Tax Credit Basis Certification
- Historic Tax Credit Basis Certification
- Breakeven Analysis

## Operations Assurance & Consulting

- Annual Financial Statement Audits
- Electronic Filing of Financial Statements
- Section 42/HUD/CDA/VHDA/DHCD Compliance
- Lease File Testing
- Surplus Cash, Distributions, Residual Receipts
- Escrow Analysis
- Documentation, Controls and Monitoring
- Cash Flow Maximization
- Cost Control
- Real Estate Tax Assessment Appeal
- Mortgage Reduction/Refinancing

## About SC&H Group

SC&H Group is a nationally recognized tax, audit, and management consulting firm providing accounting and consulting services to owners, developers, managers, and syndicators in the affordable housing industry. For more than 25 years, SC&H Group has demonstrated its commitment to delivering powerful minds, passionate teams, and proven results on every engagement.