# HAWKINS ADVISORY

### ANNUAL QUALIFIED MORTGAGE INFORMATION

Please allow this to serve as a reminder, if necessary, that the Qualified Mortgage Bond Information Report and the Qualified Veterans' Mortgage Bond Information Report required by Code Section 149(e)(2) and described in Treas. Reg. 1.103A-2(k)(2)(ii) and the Mortgage Credit Certificate Information Report required by Code Section 25(g) and described in Treas. Reg. 1.25-4T(e)(2) are to be mailed to the Internal Revenue Service no later than August 15, 2015. These reports must contain information with respect to mortgages acquired with proceeds of tax-exempt bonds originated or mortgage credit certificates issued during the period July 1, 2014 to June 30, 2015.

Attached are copies of the forms provided by the Treasury Regulations. If you have not yet prepared this report and need assistance in doing so, please feel free to call a member of the Tax Department.

Attachment 1: Qualified Mortgage Bonds

Attachment 2: Qualified Veterans' Mortgage Bonds

Attachment 3: Mortgage Credit Certificates

#### **About Hawkins Advisory**

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This Hawkins Advisory is not intended or written to be used, and cannot be used, by a taxpayer for the purpose of avoiding penalties that the Internal Revenue Service may impose on the taxpayer.

Additional copies of this edition of the Hawkins Advisory may be obtained by contacting any attorney in the Firm.

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Hartford 20 Church Street Hartford, CT 06103

**Portland** 200 SW Market Street Portland, OR 97201



QUALIFIED MORTGAGE BOND INFORMATION REPORT						
Name of Issuer:						_
Address of Issuer:						
The cr						
TIN of Issuer:						
Domouting Dowled						
Reporting Period:						
NI	IMRER OF MO	RTGAGE I OA	ANS BY INCOME AN	ID ACOUISITI	ON COST	
140	CIVIDER OF IVIO	KTOAGL LOF	INS DI INCOME AN	D ACQUISITI	011 COS1	
3-Year Requirement	Satisf	fied	Not Satis	fied	Totals	
Annualized Gross	Nontargeted	Targeted	Nontargeted	Targeted	1 otals	
Monthly Income of Borrowers	Area	Area	Area	Area		
\$0 to \$9,999						
\$10,000 to 19,999						
\$20,000 to \$29,999						
\$30,000 to \$39,999						
\$40,000 to \$49,999						
\$50,000 to \$74,999						
\$75,000 or more						
Total						
Acquisition Cost						
\$0 to \$19,999						
\$20,000 to \$39,999						
\$40,000 to \$59,999						
\$60,000 to \$79,999						
\$80,000 to \$99,999						
\$100,000 to \$119,999						
\$120,000 to \$149,999						
\$150,000 to \$199,999						
\$200,000 or more						
TOTAL						

## QUALIFIED MORTGAGE BOND INFORMATION REPORT

# VOLUME OF MORTGAGE LOANS BY INCOME AND ACQUISITION COST

3-Year Requirement	Satisf	ied	Not Satis	sfied	Totals
Annualized Gross Monthly Income	Nontargeted Area	Targeted Area	Nontargeted Area	Targeted Area	
of Borrowers					
\$0 to \$9,999					
\$10,000 to 19,999					
\$20,000 to \$29,999					
\$30,000 to \$39,999					
\$40,000 to \$49,999					
\$50,000 to \$74,999					
\$75,000 or more					
Total					
Acquisition Cost					
\$0 to \$19,999					
Ψο το ψ15,555					
\$20,000 to \$39,999					
\$40,000 to \$59,999					
\$60,000 to \$79,999					
\$80,000 to \$99,999					
\$100,000 to \$119,999					
\$120,000 to \$149,999					
\$150,000 to \$199,999					
\$200,000 or more					
TOTAL					

QUALIFIED MORTGA	AGE BOND INFORMAT	TION REPORT	
MORTGAGE SUBSIDY BONDS	FOR QUALIFIED HOM	E IMPROVEM	IENT AND
REHA	BILITATION LOANS		
	1		
	Nontargeted Area	Targeted Area	Totals
Number of qualified home improvement loans			
Volume of qualified home improvement loans			
Number of qualified rehabilitation loans			
Volume of qualified rehabilitation loans			

QUA	LIFIED VETERANS' MOR	RTGAGE BOND INFORMAT	TION REPORT
Name of Issuer:			
Address of Issuer:			
TIN of Issuer:			
TITY OF ISSUET.			
D D I			
Reporting Period:			
NUME	BER OF MORTGAGE LOAD	NS BY INCOME AND ACQU	JISITION COST
3-Year Requirement	Satisfied	Not Satisfied	Totals
Annualized Gross			
Monthly Income of Borrowers			
\$0 to \$9,999			
440.000 40.000			
\$10,000 to 19,999			
\$20,000 to \$29,999			
\$30,000 to \$39,999			
\$40,000 to \$49,999			
\$50,000 to \$74,999			
\$75,000 or more			
Total			
Acquisition Cost			
\$0 to \$19,999			
\$20,000 to \$39,999			
\$40,000 to \$59,999			
\$60,000 to \$79,999			
\$80,000 to \$99,999			
\$100,000 to \$119,999			
\$120,000 to \$149,999			
\$150,000 to \$199,999			
\$200,000 or more			
TOTAL			

# QUALIFIED VETERANS' MORTGAGE BOND INFORMATION REPORT

## VOLUME OF MORTGAGE LOANS BY INCOME AND ACQUISITION COST

3-Year Requirement	Satisfied	Not Satisfied	Totals
Annualized Gross			
Monthly Income			
of Borrowers			
\$0 to \$9,999			
\$10,000 to 19,999			
\$20,000 to \$29,999			
\$30,000 to \$39,999			
\$40,000 to \$49,999			
\$50,000 to \$74,999			
\$75,000 or more			
Total			
Acquisition Cost			
\$0 to \$19,999			
Ψο το Ψ12,222			
\$20,000 to \$39,999			
\$40,000 to \$59,999			
\$60,000 to \$79,999			
\$80,000 to \$99,999			
\$100,000 to \$119,999			
\$120,000 to \$149,999			
\$150,000 to \$199,999			
\$200,000 or more			
TOTAL			

	MORTGAG	E CREDIT CE	RTIFICATE INFOR	MATION REPO	ORT		
Name of Issuer:							
Address of Issuer:							
riddress of issuer.							
TIN of Issuer:							
Reporting Period:							
NHIMDED	OE MODTC A CE	CDEDIT CED	TIEICATES DV ING	COME AND AC	COLUCITION C	OST	
NUMBER	OF MORIGAGE	CREDIT CER	TIFICATES BY INC	LOME AND AC	QUISITION C	081	
3-Year Requirement	Satisf		Not Sati		Totals	Fees	
Annualized Gross	Nontargeted	Targeted	Nontargeted	Targeted			
Monthly Income of Borrowers	Area	Area	Area	Area			
\$0 to \$9,999							
φο το ψο,σοσ							
\$10,000 to 19,999							
\$20,000 to \$29,999							
Ψ20,000 το Ψ27,777							
\$30,000 to \$39,999							
\$40,000 to \$49,999							
\$40,000 to \$49,999							
\$50,000 to \$74,999							
\$75,000 00 000							
\$75,000 or more							
Total							
Acquisition Cost							
\$0 to \$19,999							
\$20,000 to \$39,999							
\$40,000 to \$50,000							
\$40,000 to \$59,999							
\$60,000 to \$79,999							
\$80,000 to \$99,999							
\$60,000 10 \$99,999							
\$100,000 to \$119,999							
\$120,000 to \$149,999							
Ψ120,000 to Φ147,799							
\$150,000 to \$199,999							
\$200,000 or more							
φ200,000 of more							
TOTAL							

		MOR	TGAGE CRE	MORTGAGE CREDIT CERTIFICATE INFORMATION REPORT	ATE INFORM	AATION REPOF	Υ			
	TOA	VOLUME OF MORTGAGE CREDIT CERTIFICATES BY INCOME AND ACQUISITION COST	GAGE CREI	OIT CERTIFICA	YTES BY INC	OME AND ACC	UISITION C	COST		
	Hold	Holders Satisfying the 3-year Requirement	e 3-year Requ	irement		3-year Requirement Not Satisfied	ent Not Satisf	ied	T	Totals
	Non-Ta	Non-Targeted Area	Targe	Targeted Area	Non-Tai	Non-Targeted Area	Targe	Targeted Area		
	Total of	Jo mnS	Total of	Sum of	Total of	Sum of	Total of	Sum of	Total of	Total Sum of
	the	Products of	the	Products of	the	Products of	the	Products of	the	Products of
	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Indebted-	Indebted-	Indebted-	Indebted-	Indebted-	Indebted-	Indebted-	Indebted-	Indebted-	Indebtedness
Annualized Gross	ness	ness	ness	ness	ness	ness	ness	ness	ness	Amounts and
Monthly Income of Holders	Amounts	Amounts and Credit Rates	Amounts	Amounts and Credit Rates	Amounts	Amounts and Credit Rates	Amounts	Amounts and Credit Rates	Amounts	Credit Rates
\$0 to \$9,999										
\$10,000 to 19,999										
\$20,000 to \$29,999										
\$30,000 to \$39,999										
\$40,000 to \$49,999										
\$50,000 to \$74,999										
\$75,000 or more										
Total										
Acquisition Cost										
\$0 to \$19,999										
\$20,000 to \$39,999										
\$40,000 to \$59,999										
\$60,000 to \$79,999										
\$80,000 to \$99,999										
\$100,000 to \$119,999										
\$120,000 to \$149,999										
\$150,000 to \$199,999										
\$200,000 or more										
Total										

MORTGAG	E CREDIT CERTIFICATE I	NFORMATION REPORT	
MORTGAGE CREDIT CERTIFICATE	S FOR QUALIFIED HOME	IMPROVEMENT AND REHA	ABILITATION LOANS
Home Improvement Loans	Non-Targeted Area	Targeted Area	Totals
Number of Mortgage Credit Certificates			
Total of the Certified Indebtedness Amounts			
Product of Certified Indebtedness Amounts and Credit Rates			
Rehabilitation Loans			
Number of Mortgage Credit Certificates			
Total of the Certified Indebtedness Amounts			

Product of the Certified Indebtedness

Amounts and Credit Rates