

Virginia Housing  
601 South Belvidere Street  
Richmond, Virginia 23220



**REQUEST FOR EXEMPT UNIT**

\_\_\_\_\_ New Request  
\_\_\_\_\_ Update/Change to Approved Request      Approval Date of Previous Request: \_\_\_\_\_

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

Building Identification Number(s): \_\_\_\_\_

Exempt unit(s) shall be designated as an employee unit or use as common space as defined in section 42 of the Internal Revenue Code. Section 1.103-8(b)(4) of the Income Tax Regulations relates that facilities that are functionally related and subordinate to residential rental units are considered residential rental property but are not subject to the general public use requirement. Section 1.103-8(b)(4)(iii) provides that facilities that are functionally related and subordinate to residential rental units include facilities for use by the tenants, such as swimming pools and similar recreational facilities, parking areas, and other facilities reasonably required for the project including units for resident managers or maintenance personnel.

Please provide the following for each unit to be occupied by a Manager, Maintenance, Security or Service Coordinator needed in a full-time capacity for this property. Attach a statement explaining why it is necessary to remove the unit(s) from availability for rent to qualified household(s) and what benefit the exempt unit(s) provides to the property including an example of the resident's required duties.

Unit # \_\_\_\_\_ Name \_\_\_\_\_ Move-in Date \_\_\_\_\_ Position \_\_\_\_\_  
Unit # \_\_\_\_\_ Name \_\_\_\_\_ Move-in Date \_\_\_\_\_ Position \_\_\_\_\_

If the Owner is charging rent for the exempt unit(s), indicate the unit # and the amount charged:

Unit # \_\_\_\_\_ \*Rent Amount \_\_\_\_\_ Unit # \_\_\_\_\_ \*Rent Amount \_\_\_\_\_

\* Charging rent for employee units may reduce the tax credits that may be claimed. Rent charged, if any, must remain within the required tax credit maximum. Please consult your attorney/accountant for specific guidance.

Owner/Management must continue to submit the above information concerning the exempt unit to Virginia Housing annually on the Project Information Report. In the event of a change in status concerning the exempt unit, update and resubmit this form.

The undersigned certifies to the Virginia Housing that the owning entity of the above-referenced property will file or has filed a tax return that is consistent with regulations concerning treatment of the exempt unit(s).

\_\_\_\_\_  
Owner or its Agent

\_\_\_\_\_  
Date