

APPENDIX 13

**FORMAT FOR COUNSEL'S OPINION OF NON-PROFIT
QUALIFICATION LOUISIANA LIHTC PROGRAM**

(Must be submitted with initial application)
(Submitted on attorney's letterhead)

Louisiana Housing Corporation
2415 Quail Drive
Baton Rouge, Louisiana 70808
Attn: Tax Credit Coordinator

Project Name Here
City and State Here
Eligibility for Non-Profit Set-Aside

Ladies and Gentlemen:

You have asked that we render our opinion that (non-profit) is a qualified nonprofit organization within the meaning of Section 469(h) of the Internal Revenue Code. We understand that you require this opinion as a prerequisite to your consideration of making an allocation of Low-Income Housing Tax Credits with respect to the Project from the set-aside reserved for the use of qualified non-profit organizations.

In rendering the following opinion, we reviewed the Articles of Incorporation, Charter and Bylaws of (non-profit); the Letter of Determination dated (date) from the Internal Revenue Service with respect to (non-profit); and all records of (non-profit) and other potential participants in the Project sufficient to make a determination as to the relationship of (non-profit) with any other potential participants in the Project. Based on our review of the foregoing, it is our opinion that:

1. (Non-profit) is a 501(c)(3) or 501(c)(4) organization and is exempt from tax under Section 501(a).
2. One of the exempt purposes of (non-profit) includes the fostering of low-income housing.
3. Individuals or entities involved with or related to any potential for-profit participant in the Project are not involved with
4. (Non-profit) is not affiliated with or controlled by a for-profit organization.

In rendering the following opinion, we examined certificates containing representations made to us by (non-profit) and each potential participant in the Project, copies of which are attached hereto and incorporated herein by this reference. Based on our review of the attached certificates, it is our opinion that:

1. (Non-profit) and all potential participants intend that (non-profit) will own an interest in the Project either directly or
2. (Non-profit) and all potential participants intend that (non-profit) will materially participate (within the meaning of

It is our intention that this opinion be relied upon by you in making your determination as to the eligibility of the Project to receive Low-Income Housing Tax Credits from the Non-profit Set-Aside.

Sincerely,

/s/ _____