

**Home Start Homebuyer Tax Credit**  
New Hampshire Housing's Mortgage Credit Certificate (MCC) Program

**Residence Requirement - Land Use**  
**Borrower Affidavit**

The undersigned Applicant(s) as applicants for a MCC issued by New Hampshire Housing under the MCC Program, being duly sworn, do hereby represent and warrant as follows:

1. The Property for which I/we am/are requesting a MCC is located at \_\_\_\_\_NH.
2. I/We understand that the property for which we are requesting a MCC for is \_\_\_\_\_ acres, which may be determined by the Treasury at a later date to be excessive in acreage, and we hold harmless New Hampshire Housing from any future IRS determination about the validity or invalidity of our Mortgage Credit Certificate.
3. I/We do not intend to subdivide the property.
4. I/We will not use any portion of the land or other structures financed by the mortgage loan provides a source of income (other than incidental income);
5. I/We do not intend to farm any portion (other than as a garden for personal use) of the land financed by the mortgage loan; and,
6. I/We understand that the MCC, if issued, will immediately be not usable for the credit and is subject to revoked, if any of the factors in section 3, 4, and/or 5 change.

I/We acknowledge and understand that this Affidavit will be relied upon for the purpose of determining the Buyers' eligibility for a Mortgage Credit Certificate (MCC). I/We understand that any fraudulent statements will result in: 1) the revocation of the Mortgage Credit Certificate, and 2) a \$10,000 penalty under 26 USC 6709.

I DECLARE UNDER PENALTIES OF PERJURY THAT ALL STATEMENTS IN THIS AFFIDAVIT ARE TRUE AND ACCURATE.

Executed on: \_\_\_\_\_ (Date)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name