

Annual Qualified Mortgage Information

07.28.2015

This Hawkins Advisory is of interest to single-family housing bond issuers. 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.

Practice

- Tax

Industries

- Housing
- Single Family Housing