

Annual Qualified Mortgage Information

Hawkins Advisory

07.18.2025

Please allow this to serve as a reminder, if necessary, that the Qualified Mortgage Bond Information Report or the Qualified Veterans' Mortgage Bond Information Report required by Code Section 149(e)(2) and described in Treas. Reg. 1.104A-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, 2025. 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 from July 1, 2024, to June 30, 2025.

Attached are samples 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

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