

Affordable Housing Advisory Services

DEVELOP, INNOVATE AND GROW WITH CONFIDENCE

Rising construction costs, declining federal and state credit equity prices, conservative syndicators and investors, market uncertainty — multi-family housing development presidents, CFOs and controllers have enough to worry about.

Affordable housing clients across the nation count on Aprio as a one-stop resource for all their accounting and business advisory needs. Aprio offers the depth of industry experience and comprehensive affordable housing services you need and can help you:

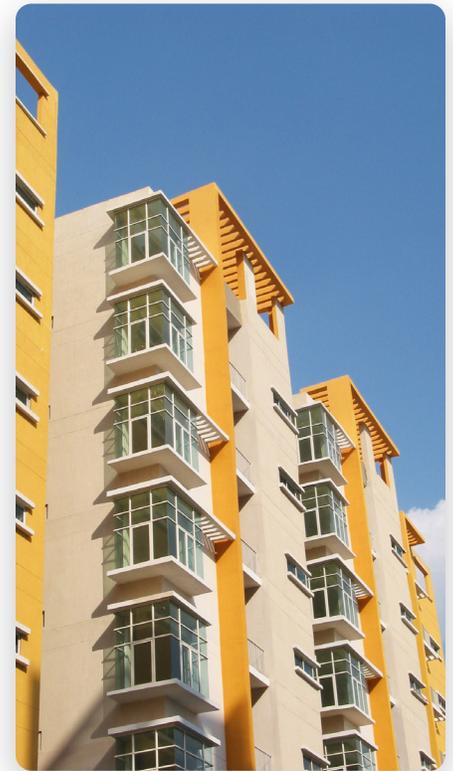
- ✓ Prepare cost certifications, 50% tests and 10% test reports
- ✓ Prepare and file state and federal tax returns
- ✓ Maximize the value of state and federal tax credits.
- ✓ Get guidance on exit strategies for 15-year compliance periods.
- ✓ Prepare forecasting and financial models for smoother underwriting and application.
- ✓ Get assistance with the completion of IRS Form 8609
- ✓ Determine if you are eligible for 45L credits

Affordable housing experience and expertises

Aprio has over three decades of experience working on affordable housing transactions through various programs, including the U.S. Department of Housing and Urban Development (HUD), USDA Rural Development (RD), and State Housing Finance Agencies.

Aprio's dedicated team of 100+ affordable housing CPAs serves clients across the nation and our partners average 20+ years of industry experience. Our team's proactive one-on-one service approach creates lasting relationships that support long-term business growth.

Partner with Aprio's diverse senior team to make annual audits, tax compliance, cost certifications, 8609 filings and 45L studies a better experience.



Aprio is ranked

#35

in *Accounting Today's*
Top 100 Firms

450

PROJECTS

across 13 states serviced
annually, and growing

4,000+

AFFORDABLE HOUSING AUDITS

completed over the past 10 years
annually, and growing

300+

10% tests completed

Our service commitment to you

As a premier business advisory and CPA firm, we have a clear purpose: to advise clients so they can achieve what's next. We are committed to anticipating your needs, adding value as a strategic partner, and aligning with your goals and priorities.

Here's what you can expect from us:

- **We will always do what's best for you, the client.** We put your needs ahead of our own and focus on what you truly need, not just what you ask for. If you don't sleep at night, we don't either.
- **We look forward. Our job is not to just look in the rearview mirror.** We help you define what's next and guide you toward it. We solve problems before they happen by anticipating future issues, planning for contingencies and avoiding surprises.
- **We are fanatical about response time.** You expect us to respond quickly to your questions and concerns, whether in-person, by phone or by email. We will always deliver on that expectation.
- **We pay attention to details.** Accuracy, precision and timeliness are always our standards, and "good" is not good enough.
- **We listen generously.** At Aprio, we listen to understand what you, our client, needs. You have our undivided attention.
- **We respect your confidentiality.** You share information with us because you trust us. We will always honor that trust by keeping your information in confidence and taking appropriate steps to safeguard how and where it's used.
- **We build meaningful personal relationships.** Everything we do is built on trust and trust is built on relationships. We care about your company and the individuals that power it, not just your financial statements and tax returns.

300+

COST CERTIFICATIONS
completed over the past 10 years

Aprio's Affordable Housing team has a

100%

CLIENT RETENTION RATE

100+

AFFORDABLE HOUSING CPAS
serving clients across the nation

Aprio's Affordable Housing Partners'
AVERAGE INDUSTRY EXPERIENCE IS

20+ YEARS

About Aprio

Since 1952, clients throughout the U.S. and across more than 50 countries have trusted Aprio for guidance on how to achieve what's next. As a premier business advisory and CPA firm, Aprio delivers advisory, assurance, tax, outsourcing, staffing and private client services to build value, drive growth, manage risk and protect wealth. With proven expertise and genuine care, Aprio serves individuals and businesses, from promising startups to market leaders alike.

Aprio.com



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