

Submission Deadlines[†]

Please submit required reports via the CPA Portal (<https://smtmvc.nefinc.org>) unless otherwise specified below.

| Document | October 31 (Fiscal Year End) | December 31 (Fiscal Year End) |
|---|---------------------------------|----------------------------------|
| Audit / Tax Return Engagement letter | August 31* | October 31* |
| Component Auditor letter/Peer Review (including Peer Review Committee's Acceptance letter) | See Instructions~ | See Instructions~ |
| Audit Waiver Request (if eligible) | October 31^ | December 31^ |
| Audit Waiver Workpapers (if applicable) | November 30 | January 31 |
| Mini-Audit Workpapers (if applicable) | November 30 | January 31 |
| Draft Audit/Draft Tax Return (if required) | December 15 ^{†*} | February 15 ^{†*} |
| Final Audit/Final Tax Return | December 31 ^{†*} | February 28 ^{†*} |
| GAAP Depreciation Schedule | December 31 | February 28 |
| Federal Tax Depreciation Schedule | December 31 | February 28 |
| First Year Credit Calculation (each Partnership reporting its first year of credits) | December 31 | February 28 |
| GAAP to Tax Reconciliation of Limited Partner's Capital Account (If schedule K-1 is GAAP) | December 31 | February 28 |
| Minimum Gain Analysis (if required) | December 31 | February 28 |

[†] Unless otherwise specified in the respective Limited Partnership Agreement/Operating Agreement

~ Per return instructions indicated with the letter

^ Email submission only ([Lydia Ridley](#) and [Tracy Townsend](#))

* Tax return only for Partnerships with a preliminary audit waiver approval OR Partnerships that have elected the mini-audit