

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