

## CHANGE IN APPLICATION INSTRUCTIONS

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At all times after award, the Owner is responsible for promptly informing IFA's LIHTC Manager and Construction Analyst in writing of any changes or alterations which deviate from the plans and/or programmatic elements submitted in the IFA-approved Threshold Application or in the final plans and specifications approved by IFA's Construction Analyst.

A request for the IFA's LIHTC Manager's written authorization of a QAP permitted application change shall be submitted through the online application. Do not proceed to Pre-Closing Review, Carryover-Ten Percent (10%), or IRS Form 8609 Application submission without the IFA's LIHTC Manager's authorization of all changes. If it is determined the Project is not substantially the same project represented in the IFA-approved Application, the Project will not receive an allocation of Tax Credits, or the amount of the Tax Credits will be adjusted, or an IRS Form 8823 or a State-Issued Notice of Non-Compliance will be issued. If any of the funding sources listed in the IFA-approved Application will not be available in the stated amount, a reduction of Tax Credits may also occur. It is expected that the Project will be the same as originally scored under the Qualified Allocation Plan ("QAP").

### **A. SUBMISSION**

1. Log in to the online application and on the Application Section and Management screen, select "view" for the applicable Project Application.
2. At the top of the Project Application, select "Request a Change Tab".
3. In Section 1, Select (a), (b), or both (a) and (b).
4. In Section 2, enter a summary of the changes for which IFA's authorization is requested.
5. In Section 3, enter payment information for the Change in Application fee, as stated in the QAP.
6. Select "Begin Change Request Process".
7. Enter the changes in the Project Application ("Application") and save all changes.
8. Submit.
9. Upon this initial submission, IFA shall complete a pre-review and email the Owner when exhibits are required for the Application change. If exhibits are not required, an email shall be sent requesting the Owner to submit the Application.
10. Upload the required exhibits and submit the Application for IFA review.
  - The request is not a complete submission until this step is completed.

### **B. DEFICIENCIES, APPROVAL, OR DENIAL**

1. A deficiency report email shall be sent to the Owner, if applicable.
2. The Owner shall log-in to the Application to view the deficiency report, enter the deficiency responses for each listed item, and enter requested Application changes and/or upload the requested information and/or exhibits. Save changes in Application.
3. Submit.
4. IFA shall review the deficiency response and Application. If outstanding items remain, an email shall be sent; otherwise, an email notification with the IFA approval or denial letter shall be provided.

### **C. CARRYOVER ALLOCATION AGREEMENT AND LURA AMENDMENTS**

1. Depending on the timing of the change in Application authorization by IFA's LIHTC Manager, the Carryover Allocation Agreement or LURA may require an amendment.
2. Carryover Allocation Agreements may only be amended prior to December 31<sup>st</sup> of the calendar year in which the allocation is made. The only exception will be for IFA administration errors or omissions as permitted by Section 42 of the Code.
3. If the LURA has been recorded with the applicable county Recorder, an amendment may be required. If an amendment is necessary, the Owner will be responsible for reimbursing IFA for the actual cost of IFA's e-filing and the Recorder's fees.