**STATE AGENCY PERFORMANCE INFORMATION**

**PART 1. AUTHORIZATION OF RELEASE OF INFORMATION AND PROJECT INFORMATION**

**SECTION 1. AUTHORIZATION OF RELEASE OF INFORMATION**

**Any Project team members associated with the Application who have materially participated in a development role in a LIHTC project shall complete this release. The development role includes: Developer(s), General Partner(s), managing member(s) and Ownership Interest.**

**C**omplete one Exhibit 15T Part 1 (Authorization of Release of Information) and Part 2 (Project Information) for each State Agency in which the individual/entity has previously participated in or is currently participating in the Low Income Housing Tax Credit (LIHTC) Program, including Iowa.

E-mail Exhibit 15T to the appropriate State Agency **no later than January 16, 2019**.

Upload into the on-line Application, a copy of the Exhibit 15T with Part 1 (Authorization of Release of Information) and Part 2 (Project Information) completed, as well as a copy of the email sent to each State Agency.

For the State of Iowa, please submit a copy of the Exhibit 15T Parts 1 and 2 to housingtaxcredits@iowa.gov.

The appropriate State Agency shall complete Exhibit 15T Part 3 (State Agency Performance Questionnaire) and we request they return the fully completed Exhibit 15T to: housingtaxcredits@iowa.gov **no later than February 15, 2019**.

**A. Applicant’s Proposed Project Name:**

**B. State Agency Name and Address:**

|  |  |
| --- | --- |
| **State Agency:**       | **Agency Contact and Title:**        |
| **Address:**       | **City:**       | **State:**    | **Zip Code:**       |
| **E-mail Address** |       |

**C. Certification**

As a materially participating development team member, Exhibit 15T Part 1, Section 2-E and F; list all the projects the undersigned is associated with, including parent and affiliated companies, in this state. Exhibit 15T Part 2 provides current noncompliance information for all projects. Any other information on projects that we have inadvertently omitted can be released to IFA including, but not limited to, any information regarding our firm as it relates to project development, project management, compliance, debarment, the curing of or failure to cure any project noncompliance and any formal or informal action taken with respect to our participation as an owner, developer or management agent in your LIHTC program and other programs for which we have participated in with your state agency.

Thank you in advance for your cooperation.

**D. Organizational Information**

|  |  |
| --- | --- |
| **Individual/Entity Name:**       | **Printed Name and Title of Representative****,** |
| **Mailing Address:**       |
| **Authorized Representative Signature** | **Date Signed**       |

|  |  |
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| **Parent/Affiliate Name:**       | **Printed Name and Title of Representative****,** |
| **Mailing Address:**       |  |
| **Authorized Representative Signature** | **Date Signed**       |

**\*Attach additional pages, if necessary**

**PART 1. AUTHORIZATION OF RELEASE OF INFORMATION AND PROJECT INFORMATION**

**SECTION 2. PROJECT INFORMATION**

**E. List all LIHTC properties developed or managed by the individual/entity listed on this 15T Part 1, Section 1-D.**

| **Project Name:**  | **Project Number:** | **Owner Entity Name:**  | **Tax Identification Number:**  | **Association:*****Developer = D******Co-Developer = CO******General Partner = GP******Managing Member = MM******Ownership Interest = O*** | **Management Company Overseeing the Project:** |
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**\*Attach additional pages, if necessary**

**F. List all the current and previous State Agency programs for which the individual/entity listed on this 15T Part 1, Section 1-D, have participated in, in addition to the LIHTC Program (i.e. HOME, CBDG, All Financial Lending Programs not listed in this example, use additional sheets if necessary):**

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**PART 2. IRS FORM 8823 & STATE NONCOMPLIANCE DETAIL AND NARRATIVE**

**SECTION 1. IRS Form 8823 & STATE NONCOMPLIANCE DETAIL**

**This section shall be completed & signed by the individual/entity listed on Exhibit 15T, Part 1, Section 1-D.**

List **all** IRS Form 8823’s (annual reports and/or on-site inspections) that were issued against each LIHTC property **October 15, 2017 - October 15, 2018.**

List all “Out-of-Compliance” issues that have been **reported as uncorrected** (regardless if the “Out-of-Compliance has been subsequently corrected) to the IRS for each LIHTC property between **October 15, 2015 - October 15, 2018.**

List **all** State Issued Notice of Noncompliance issues (which addresses issues that are not in the compliance with the LURA) that have been reported between **October 15, 2015 – October 15, 2018.**

**Complete all information.**

|  |  |  |  |  |  |
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| **LIHTC Project Name:**  | **LIHTC Project Number** | **Individual/Entity Name Affiliated with LIHTC Project** | **IRS Form 8823 and State issued Notice of Noncompliance** **(Ex: 11a, 11c, etc.…)** | **Out of Compliance Dates:** **(Start-End mm/yy)** | **DETAILS:** **Briefly provide description of the out-of-compliance/noncompliance issue(s):**  |
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**\*Attach additional pages, if necessary**

**PART 2. IRS FORM 8823 & STATE NONCOMPLIANCE DETAIL AND NARRATIVE**

**SECTION 2. IRS FORM 8823 & STATE NONCOMPLIANCE DETAIL** **NARRATIVE**

**1. Has the individual/entity listed in 15T Part 1, Section 1-D, requested an extension for providing a response to the Out-of-Compliance issues that remain uncorrected?** **[ ]  Yes** **[ ]  No If yes, identify the reason(s):**

|  |
| --- |
|       |

**\*Attach additional pages, if necessary**

**2. Provide a detailed account of the any uncorrected “Out-of-Compliance” issues and why the issues remain uncorrected.**

|  |
| --- |
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**\*Attach additional pages, if necessary**

**SECTION 3. OTHER STATE PROGRAMS NARRATIVE**

**1. Is the individual/entity in default of any obligation owed to the State in any of its programs or an uncorrected default between the entity and the State?**

**[ ]  Yes [ ]  No If yes, please explain.**

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**Signature(s) of General Partner/managing member/Ownership Interest**

**Date**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Signature(s) of Developer**

**Date**

**PART 3. STATE AGENCY PERFORMANCE QUESTIONNAIRE**

**SECTION 1. APPLICANT INFORMATION**

**A. IFA’s Applicant’s Proposed Project Name (From Part 1, Section 1-A):**

**B. State Agency Name (From Part 1, Section 1-B):**

**C. Individual/Entity (From Part 1, Section 1-D):**

**D. Parent/Affiliate Company (From Part 1, Section 1-D):**

The individual/entity identified in Exhibit 15T Part 1, Section 1-D, has applied for an allocation of Low-Income Housing Tax Credits (LIHTC’s) in the State of Iowa and have provided a list of all LIHTC projects and/ or administered/sponsored programs that they have participated in, in your state. As part of the application review process, IFA examines previous and current participation, and performance history.

Please review the information provided by the applicant in Exhibits 15T Parts 1 and 2.

Complete, sign and return Exhibit 15T Part 3 to: housingtaxcredits@iowa.gov by **February 15, 2019**.

**SECTION 2. LIHTC COMPLIANCE PERFORMANCE**

**1. Has the individual/entity had a history of repeated or significant tax credit compliance deficiencies or unsatisfactory performance?** Unsatisfactory includes, but is not limited to, a default of any obligation owed to the State in any of its programs or an uncorrected default between the entity and the State.

**[ ]  Yes [ ]  No If yes, please explain:**

**2. Does Exhibit 15T Part 1, Section 2-E, include all the LIHTC projects owned or managed by the individual/entity in your state?**

**[ ]  Yes [ ]  No If no, list below (attach additional sheet if necessary).**

|  |  |  |
| --- | --- | --- |
| **Project Name** | **Owner Entity Name** | **Explain if there were negative or problematic reasons for not listing the project:** |
|       |       |       |
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**PART 2 - SECTION 2 continued**

**3. Has the individual/entity been issued an IRS Form 8823 indicating “no longer participating in program?**

**[ ]  Yes [ ]  No If yes, please explain:**

|  |
| --- |
|       |

**SECTION 3. OTHER PROGRAMS**

**1. Does the individual/entity have a history of performing unsatisfactory in your state administered or sponsored programs?** Unsatisfactory includes, but is not limited to, a default of any obligation owed to the state in any of its programs or an uncorrected default between the entity and the state.

**[ ]  Yes [ ]  No If Yes, please explain. PROGRAM NAME**

|  |
| --- |
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**2. Is the individual/entity in default of any obligation owed to your State in any of its programs or an uncorrected default between the entity and the State?**

**[ ]  Yes [ ]  No If yes, please explain.**

|  |
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**Print Name & Title of person who completed this form:**

     ,

**Signature:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Date Signed:**

Your assistance with this process is appreciated. If you have any questions regarding this form, please contact the

IFA LIHTC Team at housingtaxcredits@iowa.gov.