



<b>MATCH</b>		
<b>ELIGIBLE FORMS</b>	<b>CALCULATIONS</b>	<b>DATE OF CONTRIBUTION</b>
cash from nonfederal and non-owner resources	<ul style="list-style-type: none"> <li>✓ 100% if grant</li> <li>✓ grant equivalent if below-market interest rate (BMIR) loan</li> </ul>	<ul style="list-style-type: none"> <li>✓ if grant, date of final expenditure of funds</li> <li>✓ if loan, date of loan closing</li> </ul>
fees, charges, or taxes waived by government bodies and/or public or private institutions	<ul style="list-style-type: none"> <li>✓ 100% for one-time fees</li> <li>✓ present discounted cash value of the amount forgiven in future years</li> </ul>	date the fees, charges, or taxes are officially waived or foregone
donated real property	<ul style="list-style-type: none"> <li>✓ if donated, appraised fair market value minus any debt or lien</li> <li>✓ if discounted sale, difference between appraised value and sales price</li> </ul>	date ownership of the property is transferred
on-site and off-site infrastructure directly required for the project and completed no earlier than 12 months prior to HOME commitment	100% of the actual cost of the infrastructure	<ul style="list-style-type: none"> <li>✓ date of final expenditure of funds for the infrastructure</li> <li>✓ if work was completed prior to HOME commitment, date HOME funds were committed</li> </ul>
community financing provided by nonfederal sources	<ul style="list-style-type: none"> <li>✓ 100% of tax increment financing</li> <li>✓ 100% of general obligation bonds if granted; grant equivalent if loaned</li> <li>✓ mortgage revenue bonds 25% if single-family project 50% if multi-family project</li> </ul>	<ul style="list-style-type: none"> <li>✓ if tax increment financing or grant, date of final expenditure of funds</li> <li>✓ if loan made from bond proceeds, date of loan closing</li> </ul>
donated site-preparation or construction materials	reasonable cost if purchased on the market	<ul style="list-style-type: none"> <li>✓ date of work completion</li> <li>✓ date materials are used</li> </ul>
donated use of site-preparation or construction equipment	reasonable rental value	date equipment is used
donated labor or professional services	<ul style="list-style-type: none"> <li>✓ single rate established by HUD for unskilled labor (currently \$10)</li> <li>✓ rate normally charged for skilled labor or professional services</li> </ul>	date work is performed
sweat equity contribution to a homeownership project	single rate established by HUD for unskilled labor (currently \$10)	date work is performed
supportive services to facilitate independent living or required as part of a self-sufficiency program	direct cost of the services provided	date services are provided
homebuyer counseling services	direct cost of the services provided	<ul style="list-style-type: none"> <li>✓ date of home purchase</li> <li>✓ if post-purchase counseling, date services are provided</li> </ul>