

CHANGE IN APPLICATION INSTRUCTIONS

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.
2. On the Application Section and Management screen, select view for the applicable Project Application.
3. At the top of the Project Application, select the Request a Change Tab.
4. In Section 1, Select (a), (b), or both (a) and (b).
5. In Section 2, enter a summary of the changes for which IFA's authorization is requested.
6. In Section 3, enter payment information for the Change in Application fee, as stated in the QAP.
7. Select Begin Change Request Process.
8. Enter the changes in the Project Application ("Application") and save.
9. Submit.
10. Upon this initial submission, IFA will complete a pre-review of the submission and enter the required exhibits for the change request.
11. IFA shall send an email to the Owner, Developers, GP/MM's, and Development Consultant contacts requesting exhibits to be uploaded to the Application. If exhibits are not required, the email will request submission of the Application.
12. Upload the required exhibits and submit the Application.
 - 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, Developers, GP/MM's, and Development Consultant contacts, if applicable.
2. Upon receipt of the deficiency report email, log in to the Application to view the deficiency report.
3. Enter a deficiency response for each item listed in the deficiency report.
4. Make requested Application changes and/or upload the requested information and exhibits.
5. Submit Application.
6. 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 31st 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.