# Affordable Housing Assistance Program
## Program Guide
### Operating Assistance Credits

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I. Key Information

The Missouri Affordable Housing Assistance Program (“AHAP”) housing production credit is used as an incentive for Missouri businesses and/or individuals to participate in affordable housing production. This state tax credit is earned by an eligible donor for the donation of cash, equity, services, or real or personal property to a non-profit community-based organization for the purpose of providing affordable housing assistance activities or market rate housing in distressed communities. The AHAP credit is governed by Missouri Revised Statutes 32.105, 32.111, 32.112, 32.115, 32.120, and 32.125.

AHAP Tax Credit
The AHAP tax credit is a one-time credit that may be allocated to an eligible donor (“Donor”) for up to 55 percent of the total value of an eligible donation. The credit is fully transferable and may be carried forward for a period of ten years. The credit may be applied dollar-for-dollar against liability for Missouri corporate income tax, individual income tax, franchise tax, financial institution tax, gross premium receipts tax, and gross receipts tax. There are two types of AHAP tax credits: Operating Assistance credits and Production credits (please see the AHAP Program Guide-Production Credits form AHAP-025-P for production-specific information). Agencies may receive reservations of credits in multiple years.

Eligible Donor
1. To be eligible, a Donor must be subject to Missouri tax from business activities performed in the state of Missouri. Employees of the non-profit who has been allocated AHAP tax credits are not eligible to make donations for AHAP credits. However, they are eligible to receive AHAP tax credits through the transfer process. More specifically, a Donor must be classified as one of the following:
   - A corporation filing Missouri Form 1120;
   - A sole proprietorship filing Federal Form 1040 Schedule C and Missouri Form 1040;
   - A farm operation filing Federal Form 1040 Schedule F and Missouri Form 1040;
   - An individual reporting income from rental property or royalties on Federal Form 1040 Schedule E and filing Missouri Form 1040;
   - A small business corporation (S-Corporation) filing Missouri Form 1120S;
   - A partnership filing Missouri Form 1065;
   - A bank, credit institution, savings and loan association, credit union, farmer’s cooperative credit association, or building and loan association filing a Missouri financial institution tax return;
   - An insurance company filing a Missouri Insurance Tax Return with the Division of Insurance;
   - An individual partner in a partnership or shareholder in an S-Corporation; or
   - A public or private foundation subject to Missouri tax. The foundation must certify that it is subject to the state income tax imposed by the provisions of chapter 143 RSMo because the unrelated business income of the foundation is subject to Missouri income tax.

Donors may apply the AHAP tax credit against:
   - The corporation franchise tax in Chapter 174 RSMo;
• The State income tax in Chapter 143 RSMo;
• The annual tax on gross receipts of express companies in chapter 153 RSMo;
• The tax on banks determined under subdivisions (1) or (2) of subsection 2 of RSMo 148.030;
• The tax on other financial institutions in Chapter 148 RSMo; or
• The annual tax on gross premium receipts of insurance companies in Chapter 148 RSMo.

Eligible Donation
Donations may be in the form of cash, stock, real estate, professional services, or materials/products and must be eligible for the federal income tax charitable deduction. The donation must be made to an eligible non-profit agency which has received a reservation of AHAP credits from MHDC (see section II. Application Process). To allocate the credit, MHDC requires supporting documentation evidencing the receipt and value of the donation and a certification form executed by the Donor and the agency. MHDC reserves the right to request additional information. To be eligible, donations must be received after the date of reservation and prior to the deadline outlined in the reservation letter. Donations submitted for AHAP tax credits are prohibited from receiving tax credits from other tax credit programs for the same donation.

Eligible Non-Profit Agency
In order to qualify for the AHAP credit, the donation must be made to a non-profit community-based agency (“Agency”) performing community services or economic development activities in the state of Missouri and classified as one of the following:

• An organization holding a ruling from the IRS that it is exempt from income taxation pursuant to provisions 501(c)3, 501(c)4, or 501(c)6 of the Internal Revenue Code;
• An organization incorporated in the state of Missouri as a not-for-profit corporation pursuant to the provisions of chapter 355 RSMo; or
• An organization that is designated as a community development corporation by the US government pursuant to the provisions of Title VII of the Economic Opportunity Act of 1964.

To receive donations eligible for Operating Assistance credits, the Agency must also be able to demonstrate that a significant part of its activities include affordable housing assistance activities or market-rate housing in distressed communities.

Operating Assistance Credits
Operating Assistance credits are allocated to Donors who provide eligible donations to Agencies for general operating assistance. The Agency must specify the projected use of the donation with respect to its operating expenses and demonstrate both need for the donation and leverage with additional sources. Qualified operating expenses include salaries, office supplies/equipment, office rent/mortgage payments, utilities, taxes, insurance, maintenance/repairs and professional services incurred by the Agency. Donations may be received from one or multiple donors.

Operating Assistance credits may be requested in one or both of two application rounds, with an opportunity to request an increased reservation at the end of the fiscal year. The total amount of Operating Assistance credits available for reservation annually is $1 million; reservations may not exceed $100,000 per Agency annually and $50,000 per round unless approved by MHDC based
upon demonstrated need and the ability to successfully satisfy reservation amounts and deadlines.

**Affordable Housing Assistance Activities**

Affordable housing assistance activities include the construction or rehabilitation of affordable housing units or rental assistance for residents of affordable housing units. Affordable housing units must comply with the following restrictions:

- **Income Limit**
  Affordable housing rental units must serve households with incomes equal to or less than 50% of the median family income for the geographic area in which the unit is located or the statewide median family income, whichever is greater, adjusted for household size. Affordable housing units that are owner occupied must serve households with incomes equal to or less than 100% of the median family income for the geographic area in which the unit is located or the statewide median family income, whichever is greater, adjusted for household size. Owner-occupants must be income eligible during the preceding two years and at the time of the initial purchase contract. This income restriction also applies to subsequent purchasers of a home assisted by AHAP during the restriction period.

- **Rent/Housing Payment Limit**
  The monthly housing cost for the resident of an affordable housing unit must not exceed the 50% rent limit as published by MHDC for the monthly rent and tenant-paid utilities (other than telephone). The monthly housing cost for an owner-occupant of an AHAP-assisted unit must not exceed the 50% rent limit as published by MHDC for the gross monthly mortgage payment including casualty insurance, mortgage insurance, and taxes. Please refer to the MHDC AHAP Program Maximum Income/Maximum Rent chart for applicable income and rent limits.

**Market-rate Housing in Distressed Communities**

A distressed community is defined in RSMo 135.530 and generally describes a municipality or census block group which has a median household income under 70% of the median household income for the defined area. Distressed communities may be identified at [http://www.missouridevelopment.org/upload/2000censusdistressedcommunitiesentirecities(020206).pdf](http://www.missouridevelopment.org/upload/2000censusdistressedcommunitiesentirecities(020206).pdf) or [http://www.missouridevelopment.org/upload/2000censusblockgroups(020206).pdf](http://www.missouridevelopment.org/upload/2000censusblockgroups(020206).pdf). The total amount of tax credits used for market-rate housing in distressed communities shall not exceed 30% of the total amount of all AHAP tax credits authorized.

**Legal Employment Practices Certification**

Pursuant to RSMo 285.025, any employer who employs an illegal alien/undocumented worker shall be ineligible for any state-administered tax credit or loan. MHDC, as the administrator of the AHAP tax credit, the Missouri Low-income Housing Tax Credit (“LIHTC”), MHDC Fund Balance loans, and an issuer of tax-exempt bonds allocated by the Missouri Department of Economic Development requires all applicants for these programs to certify their compliance with federal, state, and local hiring laws. Any individual, individual proprietorship, corporation, partnership, firm or association that is found by the director of MHDC to have negligently employed an illegal alien/undocumented worker in this state shall be unable to participate in MHDC’s programs for a period of five years following such determination. “Negligent” means that the employer has failed to take the steps necessary to comply with the requirements of 8
U.S.C. 1324a with respect to the examination of an appropriate document or documents to verify whether the individual is an unauthorized alien. The director of MHDC may, in the director’s discretion, elect not to bar the employer for a first-time occurrence.

The Agency will be required to certify at application to the above statement, indicating that it employs no illegal aliens in compliance with federal, state and local hiring laws.

Any donor donating services will be required to sign a form AHAP-135 (Affidavit of Worker Eligibility Policy). By completing and signing the form, the donor is attesting that they will not knowingly employ persons who are unauthorized aliens. They also will attest that they will screen all of its employees using E-Verify to ensure that no unauthorized aliens are employed by the donor. As proof, MHDC will require screen shots documenting the donor is an E-Verify registrant.

**Recapture**
Allocations of AHAP credit shall only be revoked in the event of intentional fraud by the Donor. However, non-compliance during the restriction period may result in penalties (see section VIII. Compliance).

**Restriction for Religious Activities**
Please note that neither AHAP credits nor any State funds may be used for religious activities or to fund primarily religious entities regardless of the activities performed. Religious organizations may establish separate non-religious entities to conduct eligible affordable housing assistance activities. Each applicant must submit its articles of incorporation and by-laws with the AHAP application to ensure compliance with State law.

**General Process**
The general process for the successful use of the AHAP tax credit program is described below according to the following steps:
- Application Process
- Reservation Process
- Increase Request Process
- Donation Process
- Allocation Process
- Transfer Process
- Compliance Period
- Agency Documentation
II. Application Process

Applications for AHAP tax credits are executed and submitted by the Agency according to the guidelines and processes below:

1. The application changes each fiscal year. Therefore, ensure that the current year’s application is submitted otherwise the application will be automatically rejected. The application can be obtained at the AHAP website http://www.mhdc.com/rental_production/ahap/index.htm.
   
   Note: There is only one application; however, there are sections devoted solely to either Operating Assistance or Production tax credits based on the need of the Agency.

2. Applicants must submit:
   - one executed copy of the application with all required exhibits;
   - one copy of the electronic application in Excel format saved onto a CD (ensure the CD is working and virus-free); and
   - a check for the non-refundable application fee of $100.

3. Applicants must respond to each question and request for documentation noted in the application form (AHAP-100) and checklist. Each answer should be brief, self-supporting, and not refer to any other area of the application.

4. Required exhibits include:
   - $100 non-refundable application fee;
   - CD including the completed form AHAP-100 application in Excel format;
   - Executed original copy of the application form AHAP-100;
   - Non-profit agency information:
     i. Articles of incorporation;
     ii. By-laws;
     iii. Non-profit determination letter (i.e., IRS letter showing tax-exempt status). If the determination letter does not include the Federal Identification number, other proof of the FEIN used in application will be necessary.
     Please highlight the section of the articles of incorporation or by-laws that address the organization’s purpose in providing affordable housing assistance activities or market-rate housing in distressed communities.
   - Donor information:
     i. For single-donor proposals, applicants must include a letter of intent from the proposed Donor. Such applications submitted without an identified Donor and letter of intent will be considered incomplete applications.
     ii. For multiple-donor proposals, applicants must include pledge letters for any known Donors and a plan and timeline for the receipt of donations, capital campaigns, and any further actions to demonstrate that donations will be received in a timely manner.
   - Agency financial information:
i. Current fiscal year operating budget; and  
ii. Most recent audited annual financial statement.

MHDC staff reserves the right to request additional information as needed during the application review process.

5. Submission of the application and all supporting documentation should be sent to:  
   Missouri Housing Development Commission  
   ATTN: AHAP Department  
   920 Main Street, Suite 1400  
   Kansas City, MO 64105

6. Application Deadlines:  
a. The process for obtaining a reservation for Operating Assistance credits consists of two rounds:
   - **Round 1** – up to $700,000 in credits available  
     Deadline – approximately September 2, see NOFA for exact date  
   - **Round 2** - $300,000 in credits plus unused reservations from Round 1  
     Deadline – approximately December 30, see NOFA for exact date
   - An application fee is required each time an application is submitted to MHDC

b. Applications received after the deadline will not be accepted for any reason.

c. Each round has a deadline for the receipt of donations (see section III. Reservation Process). Donations may only be received during this time. Donations obtained prior to or after the end of the donation period will be ineligible for tax credits.

d. Failure to completely utilize a reservation will negatively affect an Agency’s application for additional tax credits, unless the Agency notifies MHDC within a reasonable timeframe prior to the reservation deadline to allow the recapture of unused reservations.

7. Pursuant to the Tax Credit Accountability Act (RSMo 135.800-135.830), staff will contact the Missouri Department of Revenue to determine if any Agency applicant has outstanding tax liability. In the case of outstanding liability, MHDC will notify the Agency and offer it a grace period of two weeks to cure any outstanding obligations. Remaining liabilities thereafter will cause the application to be rejected.

8. MHDC will check with the MO Secretary of State to confirm the Agency is in “Good Standing.”

9. MHDC review shall include evaluating proposals according to primary and secondary criteria based upon information available at the time of submission.

   Primary criteria provide a threshold review. Proposals that do not meet one or more of the thresholds shall be rejected; proposals that meet all threshold items shall proceed to
secondary criteria to determine the level of recommendation that is merited.

Primary criteria include: eligibility of the Donor, Agency, and donation; completeness of the application; income qualification of proposed households assisted; proper Agency use of previous AHAP-related donations.

Secondary criteria fall in three categories:

**Agency Criteria**
Agencies will be assessed on past performance with the AHAP program and all other MHDC programs, the ability to fully utilize reservations, a current list of pledges or plans to obtain donations, and demonstrated financial stability.

**Operating Assistance Criteria**
Requests for AHAP credits for Operating Assistance will be reviewed for need, leverage, and reasonableness of the request and eligibility of proposed use(s) of the donated funds. Criteria for evaluation include an agency’s ability to utilize credits and/or amount and frequency of unused tax credits returned (recaptured credits), compliance issues and timely report submissions, and an agency’s ability to obtain pledge letters.

10. Leverage refers to other sources of funds obtained by the Agency for the proposed development in addition to the donations related to the AHAP request. By leveraging funds Agencies minimize the need for AHAP tax credits, thereby making it possible for MHDC to spread a limited resource among more agencies and developments.

11. MHDC has the right to accept and reject applications at its sole discretion.

12. The application review period will take about 30 days to complete. Staff will proceed with reservation letters for approved applications or with notification of rejection for applications which are not approved (see section III. Reservation Process).

13. If you experience any issues with the technical aspect of the application (downloading the application, etc.) or after reading the FAQ (Form AHAP-050) you have questions about the information requested in the application please contact Gus Metz either by email gmetz@mhdc.com or via phone (816) 759-6878.
III. Reservation Process

Following the review and approval of successful applications, MHDC shall issue a reservation letter stating the amount of credits reserved and the deadline for obtaining the donation(s).

1. MHDC reserves the right to reserve credits in an amount less than the application request.

2. Agencies receiving a reservation shall be assessed a fee equal to one-half of one percent (½%) of the reservation amount and must be remitted to MHDC no later than ten days after the date of the reservation letter.

3. The reservation letter will detail the amount of credit reserved, the reservation fee required, and the deadline for the receipt of eligible donations. Donations received before the date of the reservation letter are not eligible for AHAP credits. Donations received after the deadline specified in the reservation letter are not eligible.

4. The Agency shall sign its acceptance of the reservation and return an original copy to MHDC accompanied by the reservation fee. If the Agency rejects the reservation, it should notify MHDC in writing.

5. All donations must be received by the Agency by the corresponding deadline as stated in the Agency’s tax credit reservation letter. If the donation is related to professional services, the services must be provided between the dates of the reservation letter and the applicable deadline. Pledges or commitments of any type are not sufficient to satisfy reservation deadline requirements.

6. Agencies with a reservation for Operating Assistance tax credits shall submit a Progress Report (AHAP-200) to MHDC no later than 30 days prior to the applicable deadline. Agencies that believe they will be unable to obtain the amount of donations to satisfy the entire reservation are highly encouraged to notify MHDC as soon as they have made this determination. MHDC will return the unused reservation to the pool of available credits to apply to other eligible credit requests.

7. Any reservations that have not been fully used by the deadline will be recaptured and reallocated for requests for increased reservations by Agencies which have successfully participated in the Reservation Round. All agencies receiving reservations shall be required to submit a Progress Report (AHAP-200) to MHDC within five business days after the applicable reservation deadline to report the final status of eligible donations received as of the close of the reservation period. Failure to file the final report within the prescribed time shall result in the recapture of all AHAP credits that have not been allocated at that date.

8. When an Agency has been unsuccessful in fully utilizing reservations by the prescribed deadline, MHDC shall send a letter of notification to report the amount of reservation recaptured.
IV. Increase Request Process

MHDC desires complete and effective use of the annual allocation of AHAP credits in order to provide assistance to address the greatest needs throughout the state of Missouri. Near the end of April each fiscal year, staff will assess the amount of unallocated credits and potential need.

1. Any Agency receiving and successfully utilizing a reservation of Operating Assistance credits in Round 1 or Round 2 may apply for an additional reservation using the Increase Request Form (AHAP-250). The increase request must be received at MHDC no later than April 28, 2016. Applicants must identify pledged Donors or demonstrate an action plan to complete donations within the limited time period prior to June 30.

2. A fee of ½% of the increased reservation amount will be due from the Agency within ten days of MHDC’s approval of the request.

3. MHDC reserves the right to reserve credits in an amount less than the increase request.
V. Donation Process

Agencies may begin receiving donations eligible for credits after the date of the reservation letter issued by MHDC. Please refer to section III. Reservation Process for details about reservation deadlines, status report requirements, potential extensions or recapture of reservations. The AHAP credit cycle is based upon MHDC’s fiscal year (July 1 – June 30). The application rounds and deadlines have been designed to efficiently utilize all available credits within this timeframe, allowing the final two months to allocate recaptured or unused credits for the use of Agencies demonstrating successful performance with reservations and allocations throughout the current fiscal year. Regardless of the credit type, all eligible donations must be received by April 30, or June 30, with approved increase, in order to receive an allocation of credits.

1. Agencies are responsible for ensuring that the Donor and the type of donation are eligible (see Donor Eligibility in section I. Key Information). Employees of the non-profit that is applying for AHAP tax credits are not eligible to make donations for AHAP credits. However, they are eligible to receive AHAP tax credits through the transfer process.

2. Donors have until June 30th following the fiscal year in which their donation was made to submit their Tax Credit Certification form. Missouri’s fiscal year is from July 1st through June 30th.

3. Once the donation is received, the Agency shall have the Donor complete the Tax Credit Certification form (AHAP-125) which shall be executed by both the Donor and the Agency. The form shall be submitted to MHDC accompanied by proof of the type, amount and date of the donation in a reliable format, including a two-sided copy of the check, stock certificate, invoice, etc. MHDC encourages the filing of this documentation as soon as possible following the donation to facilitate timely recordkeeping and allocation of credits. Agencies can best demonstrate their success in utilizing credit reservations by filing the certification forms and supporting documentation in a timely manner. Please see below for the required documentation for each type of donation.

- Cash -- Attach a copy of one of the following: front and back of the cancelled check; bank statement showing the check transaction; credit card statement to include name of Donor and pertinent charge; money order; or cashier’s check. MHDC reserves the right to request additional documentation.
- Real Estate -- A copy of the deed, executed settlement statement and appraisal must have already been submitted to MHDC.
- Professional Services -- Attach copies of documents detailing dates of service, type of service performed and associated fees or value for service (i.e., for labor please indicate the hourly rate and amount of time charged for the service). The value of the services donated must not exceed the amount the Donor charges for similar services to the general public in the ordinary course of the Donor’s business. The Donor must also submit a Services Affidavit (AHAP-130) certifying to the appropriateness of the charges and acknowledging the penalty for providing false information, an Affidavit of Worker Eligibility Policy (AHAP-135) and proof that the donating entity is a registrant of E-Verify (for further
Details, refer to #5 below).

- Materials/Products -- Attach a copy of the invoice or other documentation showing the cost for the product and the name of the Donor. The value of the materials donated must not exceed the amount the Donor charges for similar materials to the general public in the ordinary course of the Donor’s business. The Donor must also submit a Services/Materials Affidavit (AHAP-130) certifying to the appropriateness of the charges and acknowledging the penalty for providing false information.

- Stocks -- Attach documentation of the transfer of stocks or bonds from the Donor to the Agency, indicating the name of the securities, number of shares, date of transfer and market value on the date of the transfer. Documentation by brokerage statement must include the Donor’s name. MHDC calculates the value of stock donation based on the transfer date (this may be different from the date the stock is sold by the agency) and based on the average high and low price on the transfer date.

4. The Tax Credit Certification form must also be accompanied by the Donation Allocation form (AHAP-150) indicating the use or potential use of the donation by the Agency. If the intended use for the donation differs from the use designated in the application, the Agency must complete the Exchange of Uses form (AHAP-175) to reflect the adjusted distribution of donations.

5. For donations of services, the donor will be required to sign a form AHAP-135 (Affidavit of Worker Eligibility Policy). By completing and signing the form, the donor is attesting that they will not knowingly employ persons who are unauthorized aliens. They also will attest that they will screen all of its employees using E-Verify to ensure that no unauthorized aliens are employed by the donor. As proof, MHDC will require screen shots documenting the donor is an E-Verify registrant.

6. When there is an identity of interest between the Donor and the Agency receiving the benefit of the donation, MHDC reserves the right to request the Tax Credit Certification form be accompanied by an opinion from a tax attorney on the eligibility of the donation as a charitable contribution for federal tax purposes.
VI. Allocation Process

Once MHDC has received documentation that a donation has been made, it will review the paperwork for eligibility, accuracy and completeness and conclude the allocation process.

1. Required documentation includes:
   - Completely executed Tax Credit Certification form (AHAP-125);
   - Proof of donation in the form of a two-sided copy of the check, stock certificate, invoice, etc.;
   - Donation Allocation form (AHAP-150);
   - Exchange of Uses form, if applicable (AHAP-175);
   - Attorney’s tax opinion (Identity of Interest, see section V. Donation Process); and

2. MHDC shall complete the upper right-hand corner of the Tax Credit Certification form approving the allocation of credit to the listed Donor. The original form shall be sent to the Department of Revenue or the Department of Insurance as applicable for their reference at the time the credit is claimed. MHDC shall also forward copies of the completed form and a benefit record to the Donor for their files.

3. A replacement benefit record can be obtained by the donor by completing an AHAP-127 Request for Reissuance of AHAP Benefit Certification and mailing in the original notarized form to the Kansas City MHDC office. The benefit record will only be reissued to the donor by mail. MHDC will not provide information to any third party.

4. If intentional fraud by the Donor is discovered in the application or donation process, any credit allocation made shall be revoked, and the Agency and/or Donor shall be barred from future participation in the AHAP process.
VII. Transfer Process

Donors may transfer the allocated credits to any individual or entity upon MHDC’s review and approval of the Missouri Transfer Form MO-TF (AHAP-275) providing the details of the transaction. There are no limits on the transfer of credits.
VIII. Compliance Process

All Agencies may be audited at any time to ensure compliance with MHDC guidelines. Compliance requirements extend to the documentation of the receipt and the use of donations.

1. MHDC may request copies of documentation evidencing the receipt and the use of donations for a period of up to 12 months from the end of the fiscal year in which AHAP credits were awarded. Appropriate evidence of the use of donations includes invoices, copies of checks, general ledger entries, and other paper documentation which must be kept on file for MHDC review (see section IX. Agency Documentation).

2. Agencies must submit an Agency Affordable Housing Activities Annual Reporting Form (AHAP-350) by March 31st for a period of two years following the date of the reservation of credits. This form documents occupancy, demographic and financial data.

3. MHDC staff shall periodically visit the Agency and request reports of activities/population served or other documentation demonstrating compliance with the terms outlined in the agency’s reservation letter. If an Agency is found to be out of compliance, MHDC shall send notice to the Agency and may request a corrective action plan for review and approval. MHDC shall follow the Agency’s progress toward implementation of an approved plan.

4. Agencies that are found to be habitually out of compliance with program requirements, have violated MHDC guidelines or refuse to cooperate with MHDC staff shall have their performance recorded for future consideration of AHAP applications or other MHDC programs. Upon the determination that an Agency is out of compliance with the statute or MHDC guidelines, MHDC may seek injunctive enforcement action against the Agency following 150 days’ notice thereof, or seek legal damages against it representing the value of the tax credits as provided in RSMo 32.115.3(4).
IX. Agency Documentation

All Agencies are required to keep documentation and record activity regarding the AHAP process for monitoring and audit by MHDC. Files should be kept for a period of two years following the receipt of the donation. File and accounting requirements are detailed below:

Agency files must include:
- A copy of the executed AHAP application and exhibits;
- The Agency’s original copy of the AHAP reservation letter;
- A copy of each Tax Credit Certification form with the required back-up documentation as submitted to MHDC (please see section III. Reservation Process and section V. Donation Process);
- Copies of invoices and checks or other paperwork documenting the use of the donation; and
- A general ledger account must be created for the donation received and the use of the funds tracked through general ledger entries.

Form AHAP-400 (Sample File Checklist – Operating Assistance) is designed to be used as a guide for file maintenance.
X. Timeline

Notice of Funding Availability Announced: July 22, 2019
Reservation Round 1 Application Deadline: September 2, 2019
Notice of Reservation: October 1, 2020 (approximately)
Reservation Round 1 Donation Deadline: December 31, 2019

Reservation Round 2 Application Deadline: December 30, 2019
Notice of Reservation: February 1, 2020 (approximately)
Reservation Round 2 Donation Deadline: April 30, 2020

Increase Request Deadline: April 27, 2020

MHDC has the sole discretion to extend deadlines appropriate to the administration of the AHAP cycle. Please see NOFA for specific application deadlines.
XII. Index of Forms

The following guides and forms are to be referenced and utilized for the administration of Operating Assistance credits.

AHAP-050 FAQs
AHAP-075 Notice of Funding Availability
AHAP-100 AHAP Application
AHAP-125 Tax Credit Certification Form
AHAP-127 Request for Reissuance of AHAP Benefit Certification
AHAP-130 Services Affidavit Form
AHAP-135 Affidavit of Worker Eligibility Policy
AHAP-150 Donation Allocation Form
AHAP-175 Exchange of Uses Form
AHAP-200 Progress Report
AHAP-250 Increase Request Form
AHAP-275 Transfer Form (MO-TF)
AHAP-350 Agency Affordable Housing Activities Annual Reporting Form
AHAP-400 Sample File Checklist – Operating Assistance