

**265—12.2(16) Location of copies of the plans.**

**12.2(1) 4% QAP.** The 4% QAP can be reviewed and copied in its entirety on the authority's website at [www.iowafinance.com](http://www.iowafinance.com). Copies of the 4% QAP, application, and all related attachments and exhibits shall be deposited with the administrative rules coordinator and at the state law library and shall be available on the authority's website. The 4% QAP incorporates by reference IRC Section 42 and the regulations in effect as of December 7, 2022. Additionally, the 4% QAP incorporates by reference Iowa Code section 16.35. These documents are available from the state law library, and information about these statutes, regulations and rules is on the authority's website.

**12.2(2) 9% QAP.** The 9% QAP can be reviewed and copied in its entirety on the authority's website at [www.iowafinance.com](http://www.iowafinance.com). Copies of the 9% QAP, the application, and all related attachments and exhibits shall be deposited with the administrative rules coordinator and at the state law library and shall be available on the authority's website. The 9% QAP incorporates by reference IRC Section 42 and the regulations in effect as of November 2, 2022. Additionally, the 9% QAP incorporates by reference Iowa Code section 16.35. These documents are available from the state law library, and information about these statutes, regulations and rules is on the authority's website.

[**ARC 8266B**, IAB 11/4/09, effective 12/9/09; **ARC 8947B**, IAB 7/28/10, effective 7/6/10; **ARC 9279B**, IAB 12/15/10, effective 1/19/11; **ARC 9950B**, IAB 12/28/11, effective 2/1/12; **ARC 0427C**, IAB 10/31/12, effective 12/5/12; **ARC 1139C**, IAB 10/30/13, effective 12/4/13; **ARC 1700C**, IAB 10/29/14, effective 12/3/14; **ARC 2225C**, IAB 10/28/15, effective 12/2/15; **ARC 2723C**, IAB 9/28/16, effective 11/2/16; **ARC 3338C**, IAB 9/27/17, effective 11/1/17; **ARC 4037C**, IAB 9/26/18, effective 10/31/18; **ARC 4794C**, IAB 12/4/19, effective 1/8/20; **ARC 5717C**, IAB 6/16/21, effective 5/28/21; **ARC 6721C**, IAB 12/14/22, effective 11/10/22; **ARC 6899C**, IAB 2/22/23, effective 3/29/23]