

265—12.1 (16) Qualified allocation plan. The qualified allocation plan entitled Iowa Finance Authority Low-Income Housing Tax Credit Program 2014 Qualified Allocation Plan shall be the qualified allocation plan for the allocation of 2014 low-income housing tax credits consistent with IRC Section 42 and the applicable Treasury regulations and Iowa Code section 16.52. The qualified allocation plan is incorporated by reference pursuant to Iowa Code section 17A.6 and 265—subrules 17.4(2) and 17.12(2). The qualified allocation plan does not include any amendments or editions created subsequent to October 2, 2013.

[**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]