

**265—12.1(16) Qualified allocation plans.**

**12.1(1)** *Four percent qualified allocation plan.* The qualified allocation plan titled Iowa Finance Authority Low-Income Housing Tax Credit Program 2024 4% Qualified Allocation Plan (“4% QAP”) dated August 2, 2023, shall be the qualified allocation plan for the allocation of 4 percent low-income housing tax credits consistent with IRC Section 42 and the applicable Treasury regulations and Iowa Code section 16.35. The 4% QAP is incorporated by reference pursuant to Iowa Code section 17A.6 and 265—subrules 17.4(2) and 17.12(2). The 4% QAP does not include any amendments or editions created subsequent to August 2, 2023.

**12.1(2)** *Nine percent qualified allocation plan.* The qualified allocation plan titled Iowa Finance Authority Low-Income Housing Tax Credit Program 2024 9% Qualified Allocation Plan (“9% QAP”) shall be the qualified allocation plan for the allocation of 9 percent low-income housing tax credits consistent with IRC Section 42 and the applicable Treasury regulations and Iowa Code section 16.35. The 9% QAP is incorporated by reference pursuant to Iowa Code section 17A.6 and 265—subrules 17.4(2) and 17.12(2). The 9% QAP does not include any amendments or editions created subsequent to August 2, 2023.

[**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; **ARC 7060C**, IAB 8/23/23, effective 9/27/23]