



Owner & Agent Training

COMPLIANCE ESSENTIALS

*Mastering Compliance: Understanding
Required Forms and Agreements*

Presenter: Desiree Hall, Compliance Analyst

June 11, 2025

Annual Compliance Documents



I. Initial and Updated Affirmative
Fair Housing Marketing Plan
(AFHMP)

II. Revised Tenant Selection Plan
(TSP)

III. Initial Management Agreement /
Management Agreements
Extension & Management Plan

VI. Consolidated Certificate of
Compliance & Tenant Profile
Compliance Report (TST -2)

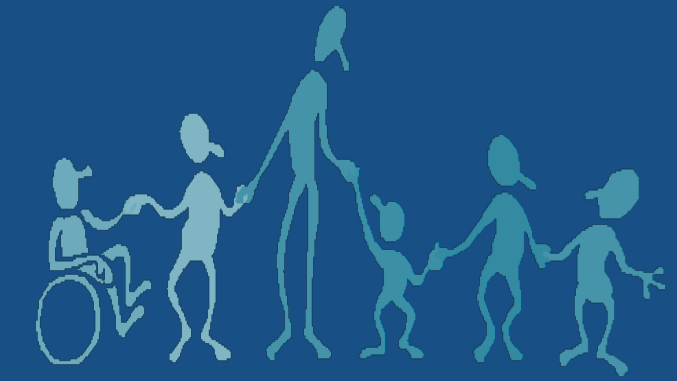
V. Rent and Utility Allowance
Request Form

IV. Annual Monitoring Reviews

VII. Owner's Certification & Tax
Credit Monitoring Fees

VIII. 8609 & 8823

Affirmative Marketing Plan (AMP)



Illinois Housing Development Authority AFFIRMATIVE FAIR HOUSING MARKETING PLAN (AFHMP)

IHDA Property Identification Number (PID)

Development Name

I. INTRODUCTION

The Illinois Housing Development Authority ("IHDA") requires that each multifamily development receiving loan/grant financing and/or Tax Credit from IHDA, including those participating in a HUD multifamily housing program, establish a marketing program to attract prospective tenants representing all minority and non-minority demographics within the housing market area regardless of race, color, national origin, religion, sex (including sexual harassment), familial status, disability, pregnancy, ancestry, age (40 and over), order of protection status, marital status, sexual orientation (which includes gender-related identity), unfavorable military discharge, and physical and mental disability. In addition to any general marketing activities, each development must implement an affirmative fair housing marketing program. These affirmative marketing efforts are to be directed toward demographics who due to the development's geographic location or other factors, are considered those "least likely" to apply for housing at the development. The marketing program must also include outreach efforts to all persons with disabilities, along with highlighting apartments with accessible or adaptable features in detail to demonstrate specific outreach efforts to persons with physical disabilities. The specifics of this marketing program are outlined below.

- ☐ An updated plan is required every 5 years
- ☐ Or sooner if there's a change of ownership or management agent.
- ☐ Every development must register to ILHousingSearch.org.
- ☐ A blank Affirmative Marketing Plan and a pre-recorded webinar are available on IHDA's website.

Tenant Selection Plan (TSP)



The form cover includes the IHDA logo and name in the top left, and contact information in the top right. The title 'TENANT SELECTION PLAN' is prominently displayed in the center, with a subtitle '(For Other Non-Section 8 Program Developments)' below it. At the bottom, there are three light blue rectangular boxes for user input, labeled 'DEVELOPMENT NAME', 'IHDA PROJECT IDENTIFICATION NUMBER (PID)', and 'DEVELOPMENT ADDRESS, CITY, STATE AND ZIP CODE'.

ILLINOIS HOUSING
DEVELOPMENT AUTHORITY
WWW.IHDA.ORG

111 E. Wacker Drive
Suite 1000
Chicago, IL 60601
312.836.5200

TENANT SELECTION PLAN

(For Other Non-Section 8 Program Developments)

DEVELOPMENT NAME

IHDA PROJECT IDENTIFICATION NUMBER (PID)

DEVELOPMENT ADDRESS, CITY, STATE AND ZIP CODE

- ☐ Use Regulatory Agreement(s) and/or Extended Use Agreement
- ☐ Section 504 Coordinator
- ☐ Submit Exhibits & Addendums 1 & 2
- ☐ **Revised** Tenant Selection Plan – HOTMA
- ☐ More information on HOTMA.
www.HUD.gov. Search HOTMA Final Rule

Tenant Selection Plan (TSP)



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111 E. Wacker Drive
Suite 1000
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TENANT SELECTION PLAN

(For Other Non-Section 8 Program Developments)

DEVELOPMENT NAME

IHDA PROJECT IDENTIFICATION NUMBER (PID)

DEVELOPMENT ADDRESS, CITY, STATE AND ZIP CODE

☐ New Tenant Selection Plan

1. An existing developments are sold
2. New development deal is made
3. Existing development change owner or management agent
4. Owner wants to update screening criteria
5. A blank Tenant Selection Plan and a pre-recorded webinar are available on [IHDA's](http://www.IHDA.org) website

Initial Management Agreement



IHDA Loan No. HTF- _____

MANAGEMENT AGREEMENT
(Trust Fund - Up and Running)
First Mortgage

THIS MANAGEMENT AGREEMENT (this "Agreement"), made as of the ____ day of _____, by and between _____ ("Owner"), an _____, having its principal office at _____, _____, and _____ ("Property Manager"), an _____ having its principal office at _____, _____;

WITNESSETH:

WHEREAS, Authority has made the Loan to Owner from the Affordable Housing Trust Fund for the acquisition, construction, and permanent financing of the Development; and

Initial Management Agreement

- ☐ New Deals
- ☐ Change in ownership or management agent
- ☐ 90 days before Initial Agreement expires

Fidelity Bond

- ☐ Fidelity bond also known as Employee Theft, Crime & Employee Dishonesty
- ☐ IHDA Must be the Certificate Holder & Joint Loss Payee



Management Agreement Extension

EXTENSION AND AMENDMENT OF MANAGEMENT AGREEMENT

Development Name: _____

Project ID (PID): _____

THIS EXTENSION AND AMENDMENT OF MANAGEMENT AGREEMENT (this "Amendment") is made as of the _____ day of _____, by and between _____ (the "Owner") and _____ (the "Property Manager.")

- ☐ Before initial Management Agr. Expires, the dev. Has 90 days to submit an Management Agr. Extension
- ☐ On the Recitals page, a date must match date on initial management agreement
- ☐ Extension of term should begin with the date after the end of the prior agreement or extension
- ☐ Owner FEIN # is require Not General or Limited Partner
- ☐ All owner & property manager information must be provided
- ☐ [Management Agreement Extension](#) can be found on IHDA's website

Management Plan



INSTRUCTIONS FOR COMPLETING THE QUESTIONNAIRES AND THE PLAN OUTLINE

The information requested in the questionnaires and the Plan is required to allow IHDA to gain understanding of the background and qualifications of the managing agent, and to highlight the level of involvement that the sponsor/owner will have in managing the development.

The Plan is required for all IHDA projects. It should be as comprehensive as possible. It is not enough to indicate one's policies regarding management but should provide detailed explanations as to how each area of management will be handled. It allows the agent an opportunity to show how sound financial management, preventative and corrective maintenance and a good social environment will be achieved. Therefore, the managing agent should not limit their responses to only those items listed in the outline but is required to cover those items at a minimum and is encouraged to consider anything further that he/she feels will be needed at this development.

IHDA views its management philosophy as one that is essential to professionally manage an IHDA-financed development as well as conventionally financed apartment developments. Following the order of the outline as described will enable our staff to approve your Management Plan in a timely manner.

Each section must be completed:

- QUESTIONNAIRE FOR SPONSOR/OWNER (Section A): should be completed by the owner/developer.
- QUESTIONNAIRE FOR MANAGING AGENT (Section B): should be completed by the managing agent.
- MANAGEMENT PLAN OUTLINE (Section C): should be completed by the managing agent after consultation with the owner.

List of Certifications

- ☐ Fair Housing Certificate
- ☐ HOME Compliance Specialist (HCS)
- ☐ Low Income Housing Tax Credit Compliance Specialist (LIHTC)
- ☐ Certified Occupancy Specialist (COS)
- ☐ Blended Occupancy Specialist (BOS)


Attach

- ☐ Describe the Company's organization structure
- ☐ Number of employees and their role
- ☐ List of minority employees by racial breakdown and positions they hold



Consolidated Certificate of Compliance

- ☐ Consolidated Certificate of Compliance was due for all programs March 31st - COC is on [IHDA's website](http://www.ihda.org)
- ☐ Email Consolidated Certificate of Compliance to ComplianceConnection@ihda.org



**ILLINOIS HOUSING
DEVELOPMENT AUTHORITY**
WWW.IHDA.ORG

111 E. Madison Street
Suite 1000
Chicago, IL 60601
312.606.5200

CONSOLIDATED CERTIFICATE OF COMPLIANCE

Development Name:

Project ID (PID):

SECTION A: INCOME & RENT LIMITATIONS ALL IHDA PROPERTIES EXCEPT IHDA HOME-FUNDING

SECTION B: DECENT, SAFE & SANITARY ALL IHDA PROPERTIES

The undersigned does hereby certify that during the preceding calendar year _____, the above referenced development was continually in compliance with the decent, safe, and sanitary requirements contained in the provisions of their "Agreement"(s) between the undersigned and the Illinois Housing Development Authority (the "Authority"), and that the development has been inspected and that each unit has been determined to be in Decent, Safe and Sanitary condition. Copies of these reports will be kept on file for at least three years from the date hereof.

SECTION C: INCOME & RENT LIMITATIONS IHDA HOME-FUNDED PROPERTIES ONLY

SECTION D: IHDA LEAD-BASED PAINT ALL IHDA PROPERTIES

The undersigned hereby certifies that the necessary steps have been taken to assure that the development does not present a lead-based paint hazard to young children. We are aware that the U.S. Department of Housing and Urban Development's ("HUD") Notice sent to us by Illinois



Tenant Profile Compliance Report (TST-2)

- HOME
- National Housing Trust Fund (NHTF)
- Community Development Block Grant (CDBG)
- Neighborhood Stabilization Program (NSP)

Due March 31, 2025

TENANT PROFILE COMPLIANCE REPORT FOR ALL PROGRAMS

To be utilized and completed by property managers & owners
Form accepted by: Illinois Housing Development Authority (IHDA), City of Chicago & Cook County
Replaces IHDA TST-2A FRM (revised 3/2013)

SEE INSTRUCTIONS FOR GUIDANCE ON EACH REQUIRED ITEM; COMPLETE A SEPARATE SHEET FOR EACH BUILDING AND LIST ALL UNITS IN ENTIRE PROJECT

1. REPORT SUBMISSION DATE

2. MONTH/YEAR BUILDING PLACED IN SERVICE

3. BUILDING IDENTIFICATION #

4. PROJECT #S (list all applicable)
IHDA: _____
Cook County: _____
City of Chicago: _____

5. DEVELOPMENT NAME:
DEVELOPMENT ADDRESS _____
PROPERTY MANAGER _____
PHONE NUMBER/EMAIL _____

6. MANAGEMENT COMPANY:
CONTACT PERSON _____
CONTACT NUMBER _____
CONTACT EMAIL _____

7. BORROWER
CONTACT PERSON _____
CONTACT NUMBER _____
CONTACT EMAIL _____

8. TOTAL NUMBER OF UNITS

9. COUNTY (i.e. provide County name)

10. YEAR UTILIZED FOR INCOME LIMITS:

11. COMPLIANCE PERIOD:

12. NUMBER OF UNITS BY AGENCY AND PROGRAM (totals may exceed total units if some units are multiple programs)

IHDA	
HOME	Fixed or Floating HOME Units
###	Disaster Credits
TCAP	IAHTC
CDBG	NSP
LIHTC	

CITY OF CHICAGO	
HOME	Fixed or Floating HOME Units
LIHTC	LIHTF
NSP	
CDBG	
ARC	

COOK COUNTY	
HOME	Fixed or Floating HOME Units
5	
NSP	# of High HOME
CDBG	# of Low HOME

13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
UNIT #	# OF BRS	# OF BA	# of HH MEMBER	OCCUPANCY STATUS (TENANT, MGMT, OR VACANT)	TENANT NAME	RELATIONSHIP TO HH	MOVE IN DATE	MOVE IN INCOME	CURRENT ANNUAL INCOME PER HOUSEHOLD MEMBER	AMT% LIST MOST RESTRICTIVE (USE RANGES BELOW)	CURRENT INCOME LIMIT PER AMT%	TOTAL RENT FOR UNIT	UTILITY ALLOWANCE (SEE BELOW)	TENANT RENT	SUBSIDY AMOUNT	SUBSIDY TYPE/ PROGRAM (USE CODES BELOW)	LEASE START DATE	LEASE EXPIRATION MOVE OUT OR TRANSFER DATE	IHDA FUNDING PROGRAM (S)	CITY OF CHICAGO FUNDING PROGRAM (S)	COOK COUNTY FUNDING PROGRAM (S)	LOW HOME OR HIGH HOME (IF APPLICABLE)	CDBG OR NSP UNIT Y/N	DATE OF BIRTH	SOCIAL SECURITY NUMBER	GENDER M/F	RACE (USE CODES BELOW)	ETHNICITY (USE CODES BELOW)	FULL TIME STUDENT Y/N
101	3	2	3	T	John Doe	HH	2/1/2012	15,000	20,000.00	80%	38,000.00	\$ 700.00	\$ 100.00	\$ 500.00	\$ 200.00	2	2/1/2014	1/31/2015	LIHTC	N/A	HOME	HH	N	1/18/1980	23-45-678	M	1	2	N
					Jane Doe	SPOUSE		0	0															7/15/1982	378-98-002	F	1	2	N

Rent and Utility Allowance Request Form





**ILLINOIS HOUSING
DEVELOPMENT AUTHORITY**
WWW.IHDA.ORG

111 E. Wacker Drive
Suite 1000
Chicago, IL 60601
312.836.5200

**RENT AND UTILITY ALLOWANCE REQUEST
NON-SECTION 8 PROGRAM**

Development Name: _____

Project ID (PID): _____

Rent Effective Date: _____

Bedroom Size	AMI%	Current Rent Amount	New Rent Amount

Utility Allowance Effective Date: _____

Attach the Utility Allowance Backup

Bedroom Size	Current UA Amount	New UA Amount
0		
1		
2		
3		
4		
5		

Date Submitted: _____

Contact Name: _____

Title: _____

Email Address: _____

Phone #: _____

HOME

Submit 120 days before Rent/Utility Allowance change. Complete the IHDA Rent and Utility Allowance Request Non-Section 8/236 Programs form and documentations based on the 3 options below and email to your Compliance Analyst.

Option 1	Option 2	Option 3
<p>1. Must have 12 months of consecutive utility usage per unit.</p> <p>2. Refer to <u>Table 1*</u> for minimum number of samples required per unit size.**</p> <p>3. Once the Baseline has been established: May use Factor Based calculation for 2 years.</p>	<p>1. Must have 12 months of consecutive utility usage per unit.</p> <p>2. The sample is 10% of the units per bedroom size or a minimum of 8 units per bedroom size, whichever is greater.**</p> <p>a) All numbers have to be legible with a total.</p> <p>b) If using gas and electric they must be for the same unit and the same time period.</p>	<p>PHA Utility Allowance: Can only be used if HOME funding was committed prior to 08/23/2013. Circle the appropriate amounts per bedroom size and total them. If PHA schedule includes utility surcharges or Gas Fixed Charge, clarify if tenant is paying surcharge and include in total, if applicable.</p>

Annual Monitoring Reviews



- ☐ Types of reviews: Desk Review, Limited Desk Review and Management Review Inspection (MOR)
- ☐ IHDA may require reviews every 2 to 3 yrs.
- ☐ Development will received email with attachment of letter & review tabs
- ☐ Reply to questions on tabs or on separate sheet. If on separate sheet identify the question you are referring to

- ☐ Have 15 days from the date of the letter to submit requested information.
- ☐ If IHDA did NOT receive the requested information, a noncompliance letter will go out giving you 30 days to clear findings.
- ☐ When the desk review or MOR is process and there are findings, 30 days from date of non-compliance letter to cure the findings
- ☐ If there's NO response OR insufficient response to the findings, you'll receive a ten-days follow-up letter.
- ☐ After the ten-days follow-up letter, close-out letter with open findings.
- ☐ If development does not submit anything, it will be listed as high risk and will be inspected every year.

Owner's Certification (OC-AC)



- ☐ For Programs **with** Low Income Housing Tax Credit (LIHTC), 1602, and TCAP Fundings
- ☐ The Owner to register the development in the [Data Management System \(DMS\)](#)
- ☐ Register Web user(s).
- ☐ Requires four steps:
 - ☐ Annual Owner Certification (TST-1) is a questionnaire that must be filled out. If in Compliance period, select **Tax Credit**. If in Extended Use period, select **Extended Use**
 - ☐ Utility allowance must be entered annually in DMS Before entering tenant events
 - ☐ Enter all tenant events in DMS (Move-in, move-out, recerts, transfer-in and transfer-out)
 - ☐ Finalize all tenant events
- ☐ Once finalized, DMS will be lock
- ☐ Contact your Compliance Analyst to open DMS

Tax Credit Monitoring Fees



New lockbox for tax credit compliance fees

Payments must be sent to the new P.O. Box in
Minneapolis, Minnesota



111 E. Wacker Drive
Suite 1000
Chicago, IL 60601
312.836.5200

LIHTC AND IAHTC COMPLIANCE MONITORING FEE PAYMENT AND MAILING INSTRUCTIONS

The Illinois Housing Development Authority has established the following annual compliance monitoring fee schedule for active LIHTC and IAHTC developments:

Program units	Federal (LIHTC)	State (IAHTC) *
1 - 10	\$75.00	\$75.00
11 - 19	\$150.00	\$150.00
20+	\$25.00 per program unit	\$7.50 per program unit

* The State (IAHTC) fee only applies if the development has no active Federal (LIHTC) award.

To ensure proper payment crediting, please follow these instructions:

- 1) Prepare the check with the Development Name and PID in the memo.
- 2) Complete remittance coupon at the bottom of this page.
- 3) Mail the check and remittance coupon to the IHDA lockbox address shown below:

Illinois Housing Development Authority
P.O. Box 851717
Minneapolis, MN 55485-1717

Internal Revenue Service 8609 Form



5	Date building placed in service		
6	Check the boxes that describe the allocation for the building (check those that apply):		
a	<input type="checkbox"/> Newly constructed and federally subsidized	b <input type="checkbox"/> Newly constructed and not federally subsidized	c <input type="checkbox"/> Existing building
d	<input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized	e <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized	
f	<input type="checkbox"/> Allocation subject to nonprofit set-aside under sec. 42(h)(5)		
Signature of Authorized Housing Credit Agency Official —Completed by Housing Credit Agency Only			
Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.			
Signature of authorized official		Name (please type or print)	Date
Part II First-Year Certification —Completed by Building Owners with respect to the First Year of the Credit Period			
7	Eligible basis of building (see instructions)	7	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low-income units under section 42(d)(3)(B)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
10	Check the appropriate box for each election. Caution: Once made, the following elections are irrevocable.		
a	Elect to begin credit period the first year after the building is placed in service (section 42(f)(1))	<input type="checkbox"/> Yes <input type="checkbox"/> No	

8609/Part II/8b Multiple Building Project Election

Owner elects to treat the building as part of a multiple building:

- ☐ Yes – Buildings are considered as one project and Can transfer tenant from one building to another.
- ☐ No – each building is separate and can NOT transfer tenant from one building to another

8609/Part II/10a Credit Period Election

Owner elect to begin credit period the first year After the building is placed in service:

- ☐ Yes – owner can start claiming credit the next year
- ☐ No – owner start claiming credit same year as Place in service date

Internal Revenue Service 8823 Form



Form 8823 (Rev. June 2011) Department of the Treasury Internal Revenue Service	Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition <i>Note: File a separate Form 8823 for each building that is disposed of or goes out of compliance.</i>	OMB No. 1545-1204 Check here if this is an amended return <input type="checkbox"/>
1 Building name (if any). Check if item 1 differs from Form 8609 <input type="checkbox"/>		IRS Use Only
Street address		
City or town, state, and ZIP code		
2 Building identification number (BIN)		
3 Owner's name. Check if item 3 differs from Form 8609 <input type="checkbox"/>		
Street address		
City or town, state, and ZIP code		
4 Owner's taxpayer identification number <input type="checkbox"/> EIN <input type="checkbox"/> SSN		

Non-compliance

When building(s) are out of compliance due to move in tenant over the income, fire, flood


Corrected 8823

When non-compliance has been corrected



Contact Directory Form

- Submit Contact Directory form whenever there's any changes in primary owner or primary management, on-site contact

 Illinois Housing Development Authority

CONTACT DIRECTORY CHANGE FORM

(PLEASE TYPE OR PRINT CLEARLY)

Development Name: _____ Effective Date: _____

Asset Manager: _____ Loan Program No: _____

Compliance Analyst: _____ IHDA Tax Credit No: _____

DEVELOPMENT DETAILS

On-Site Manager's Name: _____

Development Address: _____

Development Phone #: _____

Development Email: _____

LEGAL OWNER DETAILS

Legal Owner Name: (LP/LLC) _____

Principal's Name(s): _____

Owner Address: _____

Owner Phone #: _____

Owner FEIN #: _____

Owner Email Address: _____

PRIMARY SPONSOR DETAILS

Primary Sponsor Name: _____

Primary Sponsor Address: _____

(If different than Owner's) _____

Primary Sponsor Phone #: _____

*If there are multiple sponsors, enter the primary sponsor information. List additional sponsor information on page 2.

The sponsor is the entity that applied for funding from IHDA for a development. The sponsor controls the owner of the development for the term of the Compliance Period (LIHTC) or term of the Regulatory Agreement. Note: A LIHTC investor is not considered a sponsor for the purpose of this form.

MANAGING AGENCY DETAILS

Managing Agent Name: _____

Property Supervisor's Name: _____

Agent Address: _____

Agent Phone #: _____

Agent FEIN #: _____

Agent Email Address: _____





We Appreciate Your Feedback!

Owner & Agent Training -
Mastering Compliance:
Understanding Required Forms

