



U.S. Department of Treasury
Community Development Financial Institutions Fund

Allocatee
Institution Level Report Instructions
CIIS 15.0

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Getting Started

To begin your Institution Level Report (ILR), choose ILR/Data Entry from the drop down menu on the home page of CIIS.

Troubleshooting – “I can’t see the ILR option in my menu bar”

To resolve the issue, you will first make sure you are using Internet Explorer. If using Internet Explorer and still unable to view the menu bar correctly, an update to compatibility mode is necessary.

Step 1: Select the Internet Explorer tools menu -> Compatibility View settings

Step 2: Select the add button for “cdfifund.gov”

Once completed, the menu bar should appear with no complications.

AMIS Allocation Profile

The CDFI Fund’s Awards Management Information System (AMIS) is an enterprise-wide business system, built on a commercial off-the-shelf product called Salesforce that has been customized to meet the CDFI Fund’s specific needs. AMIS will support all CDFI Fund programs through each phase of the programs’ life cycle.

The AMIS Portal is available for users to register organizations and users, update organization profiles, submit CDE certification applications, and initiate service requests, such as General Inquiries (e.g., program questions, IT issues) and Change Requests (e.g., Material Events, amendments).

Please begin by reading the AMIS Quick Start Guide, which provides guidance for first-time users on how to log in, set your password, verify your profile, and begin using AMIS. For additional information, please see the Getting Started – Navigating AMIS training manual and the AMIS FAQs.

For AMIS IT support, please submit a General Inquiry service request. Alternatively, you may contact us at AMIS@cdfi.treas.gov or (202) 653-0422.

The accuracy of this information is critical for completing the ILR. If any inaccuracies exist, please LOG OFF CIIS immediately and remedy the errors before continuing.

AMIS Troubleshooting – “My information displayed is not correct, how can I fix it?”

Adding QEIs:

- If a QEI that the Allocatee or Sub-Allocatee issued prior to the reporting period end date is not listed under the corresponding Allocation, add the additional QEIs in the Allocation Tracking System (ATS).

Correcting Award Control Number:

- If any errors exist in the Award Control Number(s) or QEI information listed, contact the CDFI Fund at ccme@cdfi.treas.gov. Please reference the ATS Instructions Manual for details on requesting changes to finalized QEIs from the CDFI Fund.

Correcting Organization Profile data in AMIS (except INCORRECT Fiscal Year End Date – See Below):

- Click Service Requests
- Choose Create New Service Request
- Choose Change Request, click continue
- Fill out information as necessary and click Submit

CIIS Requires Responses to All Questions

Your Organization must provide a response in every “active” data field in order to submit the ILR. Data fields that are not required are “grayed out” on the screen. When a User leaves a page, CIIS provides a notice identifying required responses that are missing. CIIS also provides a summary Status Page to verify the completion of each ILR section.

Completing Tables

Tables are used for questions where the number of responses may differ for each Organization. For example, in the Contributed Operating Revenue Table, a User completes one row for each type of donor that is applicable to that User’s Organization. General Table functionality is described here.

- **Add Row:** Click the "Add Row" button to add a new row to the Table. For each row, CIIS will provide a pop-up data dialog box. After completing the data dialog box for the specific row, click the "Add" button within the data dialog box to add the new responses to the Table OR click the "Cancel" button to delete the responses.
- **Modify Row:** Select the row to be modified by clicking the radio button in the left column of the Table. You may only modify one row at a time. Click the "Update Row" button to reopen the data dialog box. Enter any changes in the data dialog box and click the "Update" button to update the Table with the new responses OR click the "Cancel" button to leave the data unmodified.
- **Delete Row(s):** Select the row(s) to be deleted by clicking the radio buttons in the left column of the Table. Click the "Delete Row" or “Delete Rows” button to remove the row(s) from the Table.

- **Complete Table:** CIIS determines that a Table is complete when the User clicks the “Please Check Here to Confirm That the Table is Complete” check box that accompanies each Table. If your Organization does not have any information to enter into a Table, click the check box and skip to the next question.

Users Must Complete Tables: The CDFI Fund will not consider the ILR to be complete if the check box is clicked on an empty Table when the Organization has information that should have been included in the table. During the cleansing process, the Fund will re-open the ILR and ask the Organization to complete the Table and re-submit the ILR. The Fund will not consider the ILR submitted until all applicable Tables are complete.

Managing Pop-Ups: The pop-up data dialog boxes open as new windows. If you “lose” the data dialog box on your screen prior to clicking “Add,” “Update,” or “Cancel,” please check whether the window is “hidden” behind other windows or programs.

Troubleshooting – “How do I add a note to the CDFI Fund in my ILR?”

Next to the question is a note icon. Click on the note icon and a pop up box will appear where you can type your notes for that particular question.

Data Entry

CONFIRMATION OF ORGANIZATION PROFILE

In order to enter the ILR, Users must confirm the following data fields provided from their Organization's AMIS Profile. Any errors must be corrected in AMIS prior to entering the ILR. Please visit the [AMIS troubleshooting](#) section for more information on how to update your Organizations information.

Date of Organization's Fiscal Year End:

Organization's Type:

Organizational Structure:

Year of Organization's Incorporation:

Year Organization Began Financing Activities:

The profile information represents the Allocatee. The profile information does not represent Parent organizations, Sub-Allocatees, or other affiliated organizations.**

Section I: Organization Information

A. Basic Information

This section displays information that the CDFI Fund currently has on file for the Allocatee:

- Street Address
- City
- State
- Zip
- Website Address (if available)

1. Name of Person Responsible for Completing the ILR

Enter the name of the person from the Organization who is primarily responsible for the ILR. The Fund will contact this individual during the cleansing process if clarification or explanations are required.

2. Telephone Number of Person Responsible (including Extension if applicable)

Enter the telephone number of the person entered in Q.1.

3. Email Address of Person Responsible

Enter the email address of the person entered in Q.1. Use all lower case letters, unless the address is case sensitive.

- CIIS may pre-fill the response. If the pre-filled information is incorrect, enter the correct information.

B. Organizational Structure/Affiliation

4. Is the Organization a "Faith-Based" Organization?

Select whether the Allocatee and/or any of its Sub-Allocatees are faith-based Organizations.

5. Did any QLICs Made During the Reporting Period Finance or Provide Services to any Religious Institution(s) or Faith-based Organization(s)?

Select whether any Qualified Low Income Community Investments (QLICs) financed or provided services to any religious institutions or faith-based Organizations during the reporting period. This question pertains to the Allocatee, any Sub-Allocatees, and any CDE investees.

6. Has or Does the Organization Intend to Use Any Other Tax Credit Programs in Conjunction With Its NMTC Program Strategy?

Select whether the Allocatee and/or Sub-Allocatees have used, or intend to use, any of the following programs in conjunction with its NMTC program strategy.

- a. Historic Tax Credit
- b. Empowerment Zone, Enterprise Community, or Renewal Community Tax Credits
- c. Other Federal Tax Credit Program
 - i. Name of Other Federal Tax Credit Program
- d. State Tax Credit Program
 - i. Name of Other State Tax Credit Program
- e. Local Tax Credit Program

C. Geographies Financed During the Reporting Period

Select whether the Allocatee and/or Sub-Allocatees used QEI proceeds to provide financing in the geographic areas listed during the reporting period.

7. Which of the Following Geographic Areas were Financed by the Allocatee's QEI Proceeds During the Reporting Period?

- Appalachia
- Colonias
- Hot Zones
- Lower Mississippi Delta
- Native American Areas
- Rural Areas
- Major Urban Area
- Minor Urban Area

D. Human Resources Dedicated to the Allocatee's NMTC Program

For each category, enter the Organization's full-time equivalent (FTE) resource allocation at the reporting period end.

- *Include* the resources of the Allocatee, the Parent, any Sub-Allocatees, and any other organizations that support the Allocatee's NMTC strategy.
- *Include* all full- and part-time employees.

- *Include* contractors, consultants, and volunteers that perform ongoing operations.
- *Exclude* temporary employees
- *Exclude* professional services conducted outside of the office by third parties such as accounting, bookkeeping, and legal counsel.

One FTE is a 35-hour or more work-week. In calculating the number of FTEs, part-time employees should be combined.

Example (1): Two part-time employees that each work 17.5 hours per week should be combined to count as one FTE. (17.5 hours X 2 = 35 hours)

Example (2): If a full-time loan officer spends 28 hours per week on lending activities and 7 hours per week providing training, this person would count as .80 (=28/35 or 80%) FTEs Dedicated to Lending/Investing activities and .20 (=7/35 or 20%) FTEs Dedicated to Development Services.

8. FTEs Dedicated to Lending/Investing

Enter the Organization's total FTEs dedicated to loan/investment underwriting and outreach, loan administration, servicing, and collections at the reporting period end.

9. FTEs Dedicated to FCOS

Enter the Organization's total FTEs dedicated to Financial Counseling and Other Services (FCOS) at the reporting period end.

10. FTEs Dedicated to Administration and Other Activities

Enter the Organization's total FTEs dedicated to any activities not covered in the categories above, including finance, compliance management, human resources, fundraising, policy, administration, and other overall management at the reporting period end.

11. Total FTEs

CIIS will calculate and display the Total FTEs.

12. Consultant/Contractor FTEs

Enter the number of consultant/contractor FTEs included in Q. 11 Total FTEs. Review the FTE numbers for accuracy. The CDFI Fund will determine the Organization's Total Employee FTEs by subtracting the Consultant/Contractor (Q.12) FTEs from Total FTEs (Q.11).

Review the FTE numbers for accuracy. The CDFI Fund will determine the Organization's Total Employee FTEs by subtracting the Consultant/Contractor (Q.12) FTEs from Total FTEs (Q.11).

Section II. FINANCIAL POSITION

For *venture capital funds*, all financial questions pertain to the investing entity(ies), not the managing entity, unless otherwise noted.

Please note – The QEI Distribution question/table has been moved to the Disbursements section of CIIS. Please complete your TLR and ILR prior to completing the Disbursements Report.

A. Lending/Investing Pool

13. Non-QEI Investment Capital Table

- Use the Non-QEI Investment Capital Table to identify the sources of funds, if any, which make up the Allocatee and/or Sub-Allocatee(s) Non-QEI lending/investing pool that is intended to supplement NMTC-funded projects. *Include* both idle capital available to loan or invest as well as deployed capital.
- *Include* only capital that is reflected on the Organization's Balance Sheet.
- For *venture capital funds*, record all paid in capital. Committed capital will be reported separately in Q.16.

Please note, "Non-QEI" does not include NMTC's "Leverage Model" investments and debt.

Completing the Table: Use one row in the Table for each distinct capital source with the same interest rate and term. CIIS will calculate the weighted average interest rate and remaining term and display it in Q.15 Investment Capital Summary Table.

Organizations with multiple sources of non-QEI loan/investment capital: If your Organization has three or more investments from a single Source of Capital and Type of Capital, you may calculate the weighted average interest rate and weighted average remaining term for these investments, and enter them in a single row.

Notes for Completing the Table:

- **Net Assets (Type of Capital):** All, or a portion, of an Organization's Net Assets is usually used for Investment Capital. Typically, this includes all Permanently Restricted Net Assets, and may include all, or a portion, of Unrestricted Net Assets. If the Organization's Financial Statements include a line item for "Net Assets Restricted for Lending/Investing," include a row for Net Assets in the Investment Capital Table.
- **Internal Funds (Source of Capital):** Use "Internal Funds" as the Source of Capital for for-profit and credit union retained earnings. For non-profits, use "Internal Funds" as the Source of Capital for net assets derived from earned income and any net assets whose source cannot be identified. The Type of Capital for all "Internal Funds" is "Net Assets - Other OR Retained Earnings."
Example: Two years ago, the Organization received a \$100,000 grant from the ABC Foundation. If the Organization did not track the grant separately, and therefore cannot distinguish its balance from other net assets, then it should be categorized as "Net Assets - Other OR Retained Earnings." If the Organization did track the grant separately and knows the balance, then it should be categorized as "Net Assets - Grants."
- **Debt - EQ2 (Type of Capital):** If debt is not identified as an Equity Equivalent Investment (EQ2) in the Organization's Financial Statements, it is most likely not an EQ2 and should be categorized in CIIS as Debt - Other. An EQ2 must be a loan to a CDFI that meets the following characteristics:

- At the end of the initial term, the loan must have a definite rolling maturity date that is automatically extended on an annual bases if the CDFI borrower continues to be financially sound and carry out a community development mission.
- Periodic payments of interest and/principal may only be made out of the CDFI borrower's available cash flow after satisfying all other obligations.
- Failure to pay principal or interest (except at maturity) will not automatically result in a default of the loan agreement.
- The loan must be subordinated to all other debt except for the equity-equivalent like loans.

Explanation of the Data Points for Non-QEI Investment Capital Table

Source of Capital

- For each row, select the Source of Capital:
 - Bank or other Regulated Financial Institution
 - CDFI Intermediary
 - Corporation-Real Estate Developer or Investment Company
 - Corporation-Utility company
 - Corporation-Other
 - Government-Federal - CDFI Fund
 - Government-Federal - Other Sources
 - Government - State or Local
 - Government Sponsored Entity (GSE)
 - Individuals
 - Internal Funds
 - Non Depository Financial Institution - Insurance company
 - Non Depository Financial Institution - Investment bank
 - Non Depository Financial Institution - Pension Fund
 - Non Depository Financial Institution - Venture fund
 - Philanthropic Organization - Foundation
 - Philanthropic Organization - Other
 - Religious Institution
 - Other

Type of Capital

- For each row, select the Type of Capital:
 - Deposits
 - Debt-Secondary Capital (Credit Union Only)
 - Debt-EQ2
 - Debt-Other
 - Equity-Non-QEI
 - Net Assets-Grants
 - Net Assets-Other OR Retained Earnings

Amount

- For each row, enter the Amount of lending/investing capital remaining at the reporting period end. For loans, enter the outstanding principal balance as it appears in the Balance Sheet or Statement of Financial Position.

Interest Rate

- For each row, if the Type of Capital is Debt, enter the Interest Rate. If the Interest Rate is variable, provide the Interest Rate in effect at the reporting period end. If the Type of Capital is Deposits, the User may either enter the weighted average interest of all deposits OR select Not Applicable. If the Type of Capital is Equity, Net Assets, or Debt-EQ2, CIIS will pre-fill the Interest Rate as Not Applicable.

Remaining Term (in months)

- For each row, if the Type of Capital is Debt, enter the Remaining Term (in months) at the reporting period end. If the Type of Capital is Deposits, the User may either enter the Remaining Term (in months) OR select Not Applicable. If the Type of Capital is Equity, Net Assets, or Debt-EQ2, CIIS will pre-fill the Remaining Term as Not Applicable.

14. Investment Capital Summary Table

CIIS will calculate and display the Investment Capital Summary Table based on information entered in the QEI Distribution Table and Non-QEI Investment Capital Table.

Review the Investment Capital Summary Table for accuracy. Compare the Investment Capital Summary Table to the Organization’s Financial Statements. If any information is incorrect, modify the data as appropriate to meet the following 4 conditions.

Total Investment Capital >= Gross Loans Receivable and Equity Investments
(as reported in the Organization’s Financial Statements)

Total Equity <= Shareholder’s Equity (for-profit Organizations) **OR Total Equity** (non- profit Organizations) (as reported in the Organization’s Financial Statements)

Total Debt <= Total Liabilities
(as reported in the Organization’s Financial Statements)

Total Net Assets <= Total Net Assets (as reported in the Organization’s Balance Sheet)

15. Off-Balance Sheet Resources Committed to the Organization for NMTC- Related Lending/Investing.

Enter the amount of any additional non-QEI lending and investing funds that have been committed to the Allocatee and/or Sub-Allocatee(s) for the NMTC strategy, but that do not appear on the Balance Sheet.

- Include* grants, equity, debt, and any undrawn lines of credit the Allocatee and/or Sub-Allocatee(s) expect to use for lending/investing.

b. *Exclude* commitments that are based on verbal or conditional agreements.

c. For *venture capital funds*, include all committed capital.

Off-Balance Sheet Resources are most likely reported in the Notes section of the Organization's Financial Statements under such headings as "Commitment and Contingency and Other Disclosures," "Notes Payable," or "Loans Payable." They may also be found in the "Management Discussion and Analysis" section. If the amount reported is not explained in the Financial Statements, provide an explanation for the entry in the CIIS Notes field.

B. Additional Funds Leveraged by the Organization

16. Additional Funds the Organization Was Able to Attract Because of Its QEIs.

Enter the total non-QEI investments the Allocatee, Parent, and any Sub-Allocatees attracted during the reporting period as a result of QEI investments.

- *Include* only the funds that appear on Balance Sheet.

Example (1): Include any dollars the Organization was able to obtain in additional debt due to its equity position being improved by QEIs.

Example (2): Include any grants the Organization was able to obtain to cover operating expenses related to its NMTC program.

C. QLICI Commitments

17. Total Financing Committed for QLICIs (Except FCOS) at Reporting Period End

Enter the amount of financing the Allocatee and/or Sub-Allocatee(s) have committed for QLICIs that have not yet been disbursed, but for which the organization(s) have reserved cash, cash equivalents, or other assets to fund at a later date OR select Don't Know or Not Applicable.

- *Include* undisbursed portions of originated loans.
- *Include* provisionally and conditionally approved amounts.
- *Exclude* guarantees or lease obligations.
- *Exclude* commitments to affiliates, subsidiaries, and other related organizations.

If the amount reported is not explained in the Notes to the Financial Statements, provide an explanation for the entry in the CIIS Notes field.

D. Reporting Period Summary Financial Information

18. Non-QEI Contributions

Enter any Non-QEI Contributions available to cover the Allocatees' NMTC strategy operating expenses during the reporting period. Use one row in the Table for each type of contribution.

- *Include* unrestricted operating grants and contributions unless reported previously in the Non-QEI

Investment Capital Table.

- *Include* net assets released from restriction during the reporting period if they are available to cover NMTC strategy operating expenses. NOTE: Exclude net assets released from restriction if you know that the original source was earned income
- *Include* the value of in-kind contributions, in-kind donations, and donated services that are included in the Organization's Financial Statements.
- - *Exclude* equity or grants, contributions, and donations to be used for lending/investing capital.
- *Exclude* temporarily restricted grants intended for future operating periods.
- *Exclude* grants that will be passed through to other organizations.

Explanation of the Data Points

Type of Contributor

- For each row, select the Type of Contributor:
 - Bank or other Regulated Financial Institution
 - CDFI Intermediary
 - Corporation - Real Estate Developer or Investment Company
 - Corporation - Utility company
 - Corporation - Other
 - Government-Federal - CDFI Fund
 - Government-Federal - Other Sources
 - Government - State or Local
 - Government Sponsored Entity (GSE)
 - Individuals
 - Non Depository Financial Institution - Insurance company
 - Non Depository Financial Institution - Investment bank
 - Non Depository Financial Institution - Pension Fund
 - Non Depository Financial Institution - Venture fund
 - Philanthropic Organization - Foundation
 - Philanthropic Organization - Other
 - Religious Institution
 - Other

Amount

- For each row, enter the Amount available for the reporting period operating expenses.

Section III. Loan Purchases

This section captures information about loans purchased during the reporting period by the Allocatee and/or Sub-Allocatee(s). If the Organization used non-QEI funds to cover any portion of a loan purchase, identify these amounts.

If applicable, responses to this question will be used to confirm the Allocatee's compliance with its Allocation Agreement.

19. Loan Purchase Table

The Loan Purchase Table captures information on any loans the Organization has purchased during the reporting period. Use one row in the Table for each distinct loan purchase event.

Do not include Advance Commitment Loan Purchases in the Loan Purchase Table. Advance Commitment Loan Purchases should be treated as QALICBs and included in the Transaction Level Report (TLR).

Explanation of the Data Points for Loan Purchase Table – Table A

Purchase #

- System assigned value.

Purchase Date

- For each row, enter the month, day, and year of the loan purchase event.

Seller Organization

- For each row, enter the certification control number of the CDE from which the Organization purchased the loans.

Total \$ Paid

- For each row, this amount will pre-fill from Table B. An explanation of Table B follows.

Total # Loans

- For each row, enter the total number of loans for the purchase.

Presale Book Value

- For each row, enter the Presale Book Value for the loan purchased.

Explanation of the Data Points for Loan Purchase Table – Table B

Source of Funds

- For each row in Table A, select the QEI(s) that funded the purchase from the dropdown menu provided OR select non-QEI. QEIs will only appear if the User indicated in the QEI Distribution Table that proceeds are available for loan purchasing. If the QEI that funded the purchase does not appear in the

dropdown menu, return to the QEI Distribution Table to correctly identify which QEIs were used to purchase loans from other CDEs.

Actual \$ Used

- For each row in Table A and each QEI identified, enter the actual amount of the QEI used for the particular loan purchase. The User will not be able to enter an amount that exceeds the amount of this QEI that is available for loan purchase activities, as identified in the QEI Distribution Table.

20. Sector Breakouts for All Loans Purchased

Enter the Amount paid and Number of loans purchased reported in Q.20 for the following sectors:

- Real Estate Business
- Non-Real Estate Business
- Other/Unknown Loans

Verify: The Sector Breakout totals match the Q. 20 Loan Purchase Table Totals.
Q. 21 Total Amount Paid in Sector Breakouts = Q. 20 Total Amount of Loans Purchased

21. Did the Organization require each of the CDEs from which it purchased loans to reinvest at least the designated percent of the proceeds (the percentage indicted in the Allocation Agreement) of such loan sales in the form of QLICIs?

Select whether the Allocatee and/or Sub-Allocatee(s) required each of the CDEs from which it purchased loans to reinvest at least the designated percent of the proceeds (the percentage indicated in the Allocation Agreement) of such loan sales in the form of QLICIs OR select Not Applicable.

If applicable, responses to this question will be used to confirm the Allocatee's compliance with its Allocation Agreement.

Section IV: Financial Counseling and Other Services (FCOS)

Enter any FCOS offered by the Allocatee, Parent, and/or Sub-Allocatee(s) during the reporting period. Include group-based training refers to a group forum, such as a workshop. Include one-on-one technical assistance is customized to an entrepreneur or business.

If applicable, responses to this section will be used to confirm the Allocatee's compliance with its Allocation Agreement.

22. QEIs Used for FCOS Table

Use this Table to identify all QEIs Used for FCOS during the reporting period. Use one row in the Table for each QEI used for FCOS.

Explanation of the Data Points for QEIs Used for FCOS Table

QEI

- For each row, select a QEI that funded FCOS. QEIs will only appear if the User indicated in the QEI Distribution Table that proceeds are available for FCOS. If any QEIs that funded the FCOS do not appear in the dropdown menu, return to the QEI Distribution Table to correctly identify which QEIs were used for FCOS.

Amount Set Aside for FCOS

- For each QEI, CIIS will display the Amount set aside for FCOS from the information provided in the QEI Distribution Table.

Amount Used for FCOS During Reporting Period

- For each QEI, enter the Amount Used for FCOS during the reporting period. For each QEI, the User will not be able to enter an amount that exceeds the Amount set aside for FCOS in the QEI Distribution Table.

FCOS Provided Using QEI Funds

23. Entrepreneurs and Businesses Receiving Group-Based Training (Number of Clients/Hours)

Enter the Total Number of Clients Receiving and Hours Provided of Group-Based Training during the reporting period OR select Don't Know. Count each client once even if they have participated in training services on multiple occasions.

24. Entrepreneurs and Businesses Receiving One-on-One Technical Assistance (Number of Clients/Hours)

Enter the Total Number of Clients Receiving and Hours Provided of One-on-One Technical Assistance during the reporting period OR select Don't Know. Count each client once even if they have received technical Assistance on multiple occasions.

25. Amount of Non-QEIs Used for FCOS, If Any

Enter the amount of non-QEI dollars, if any, used for FCOS during the reporting period OR select Don't Know.

FCOS Provided Using Non-QEI Funds

26. Entrepreneurs and Businesses Receiving Group-Based Training (Number of Clients/Hours)

Enter the Total Number of Clients Receiving and Hours Provided of Group-Based Training during the reporting period OR select Don't Know. Count each client once even if they have participated in training services on multiple occasions.

27. Entrepreneurs and Businesses Receiving One-on-One Technical Assistance (Number of Clients/Hours)

Enter the Total Number of Clients Receiving and Hours Provided of One-on-One Technical Assistance during the reporting period OR select Don't Know. Count each client once even if they have received technical Assistance on multiple occasions.

Section V. Better Rates & Terms

28. What is the Allocatee's Comparable for Determining Better Rates & Terms?

Please select the comparable type of organization(s) the Allocatee uses when indicating that it has provided Better Rates & Terms on QEI-funded loans/investments. In other words, if the Allocatee states that a loan in the TLR has a below market interest rate, which type of organization(s) did the Allocatee use to determine market rate?

- CDE's Non-NMTC transaction
- CDE's Parent/Affiliate
- Banks
- Other

29. Allocatees Comparables Comments

If applicable, enter comments regarding comparables used.

Section VI. Impacts

30. Lending/Investing with Other CDEs

Please briefly describe the Organization's lending/investing activities with other CDEs, if any. In other words, if the Organization is lending/investing in the same projects as other CDEs or if the Organization has a relationship with other CDEs please describe those relationships.

31. Lending/Investing with Certified CDFIs

Please briefly describe the Organization's lending/investing activities with Certified Community Development Financial Institutions (CDFIs), if any. In other words, if the Organization is lending/investing in the same projects as Certified CDFIs or if the Organization has a relationship with Certified CDFIs please describe those relationships.

Section VII. Compliance with Other Creditor and Investment Agencies

32. At the end of the CDE's fiscal year, was the CDE and any subsidiaries in full compliance with all terms and conditions of any creditor loan or other investment agreements (i.e. there are no overdue payments to creditors, no violation of a loan or other investment terms and conditions).

Section VIII. Data Collection Systems

33. Loan Portfolio Software

Select the software used by the Organization to track loan and investment data such as original amount, principal outstanding, loan terms, and status.

34. Borrower Characteristics Software

Select the software used by the Organization to track borrower information such as contact information, gender, race, credit scores, and other characteristics.

35. Community Development Impact Software

Select the software used by the Organization to track impact data such as affordable housing units constructed, jobs created, jobs retained, and other community impact outputs.

For Q.33 - 35, select from the following list:

- a. CDeSolution
- b. Customized Database Created with Access
- c. Customized Database Created with Another Program
- d. DownHome Loan Manager
- e. Excel
- f. Fed Comp
- g. Grants Management System
- h. IMPLAN
- i. LoanBase
- j. Loan Ledger
- k. Manual or Paper Based System Only
- l. Portfol Software
- m. Nortridge
- n. Notesmith
- o. Nstep
- p. TEA (The Exceptional Assistant)
- q. Trakker – Loan Servicing Software
- r. Other

Other

If the Organization selects “Other” for the community impact software, enter the name of the software used.

Section IX. Credit Reporting Agencies Used

36. Credit Scores

Select whether the Organization collects credit scores.

37. Reporting Agency

If the Organization collects credit scores, select “yes” or “no” for each option to identify the credit reporting agency(ies) used by the Organization:

- Equifax
- Experian
- TransUnion

Section XI. IRS Compliance Questions

You have completed the ILR. You are now entering the Internal Revenue Service (IRS) Compliance Survey.

1. For each Qualified Equity Investment received during the fiscal year have you notified the investor that their investment qualifies for the New Markets Tax Credit?

2. At any time during the fiscal year did the total dollar amount of QEIs received exceed the amount of the NMTC allocation awarded by the CDFI Fund?

2a. If yes, what was the amount of QEIs received that exceeded the amount authorized in the Allocation Agreement?

3. During the fiscal year was there a recapture event, as described in 26 CFR #1.45D-1T(e)(2) that was not corrected in accordance with the IRS regulations?

3a. If yes, complete the following chart for each QEI subject to recapture.

Explanation of the Data Points

QEI

- Auto-populate QEI Identifier from ATS

Date Recapture was Triggered

Reason for Recapture

- Cease to be a CDE
- Failed Substantially All
- Redeemed QEI
- More than one reason

Amount Subject to Recapture

- Please enter a dollar amount

Did you inform the appropriate investors of the recapture event?

- Yes/No

4. For QLICs made during the fiscal year, was each QLICI made within 12 months of originally receiving the QEI in accordance with the IRS regulations including allowable corrections?

4a. If no, what was the aggregate dollar amount of QLICs not made within the required timeframe?

4b. If not applicable, include explanation in Question 11 narrative box.

5. Did you receive any principal repayments on a QLICI (equity or debt), for which these amounts were not reinvested that resulted in the organization failing the substantially-all requirement?

5a. If yes, what was the aggregate dollar amount of QLICI repayments not reinvested within the required timeframe?

6. For any QLICs that you made during the fiscal year to Qualified Active Low-Income Community Businesses, did the businesses qualify as QALICBs (per 26 CFR §1.45D-1T(d)(4)) at the time of the initial investment?

6a. If NO, please describe below:

7. If you invested in or lent to other CDEs, did you ensure that these entities:

7a. Were in fact certified as CDEs by the CDFI Fund? 7b. Invested the funds received into eligible QALICBs?

8. If you purchased loans from other CDEs, did those loans meet the loan purchasing criteria (per 26 CFR §1.45D-1T(d)(1)(ii))?

9. Did you establish reserves in accordance with 26 CFR §1.45D-1T(d)(3)?

9a. If yes, what was the aggregate amount of reserves established?

10. Did you use the direct tracing or safe harbor method for determining substantially all?

Explanation of the Data Points

Name of CDE

- Name of Allocatee from Allocation Agreement OR Name of Subsidiary CDE from Allocation Agreement

Substantially All Methodology Used

- Direct Tracing/Safe Harbor/Not Applicable

11. Please use the narrative box below to provide any further information regarding your responses to Questions 1-10 of this IRS compliance survey.

Certifying the ILR

The User must Certify the ILR upon completion.

CIIS has a single Certification process for the ILR and TLR (if applicable). Users will be able to Certify the ILR when:

- The ILR is complete. (On the CIIS Home Page, select “ILR” menu → “ILR Status” to check for completion.)
- The TLR (if applicable) is complete.
 - The Organization is required to provide a FY 2016 TLR. Please check Assistance Agreement for confirmation.
 - All loans and investments that were outstanding at any time during the reporting period are Pre-Certified.

In order to certify and submit the ILR, all “active” questions must be complete. Users may review the ILR completeness by selecting “ILR Status” from the “ILR” Tab on the CIIS Home Page.

On the certification page, the CDFI Fund will request permission to release your Organization's data publicly as follows:

The CDFI Fund plans to release certain CIIS ILR and TLR data to the public in an aggregated format. Except as may be permitted pursuant to the Freedom of Information Act (FOIA), the Fund will not release: (i) data that is collected only for Compliance purposes, or (ii) the identities of your borrowers/investees.

The Fund seeks your Organization's permission to release your Organization name (and/or other relevant identifying data) with ILR and TLR data in a format that is aggregated with other organization's data. If you do not provide such consent, the Fund will release your Organization's ILR and TLR, but will not release your Organization's name or any other data that can be used to identify your organization. Please note, however, that such identifying data may be released pursuant to a FOIA request.

a. Do you give the CDFI Fund permission to release your Organization's identity when it releases your Organization's ILR data for this and previous reporting periods? (YES/ NO)

b. Do you give the CDFI Fund permission to release your Organization's identity when it releases your Organization's TLR data for this and previous reporting periods? (YES/ NO / My Organization has not completed a TLR).

When the ILR and TLR, if applicable are complete:

- Select the “Certify” tab on the CIIS Home Page.
- Confirm that the ILR and TLR (if applicable) are marked as complete.
- Respond to the ILR and TLR Release questions.
- Select "Next" button.
- Review the Certification Statement and select appropriate checkbox to agree with the statement.
- Select “Certify CIIS Reports” button.

Financial Statements

You must submit the Financial Statements used to complete the ILR to the CDFI Fund.

Submitting Financial Statements:

Attach an electronic file to the CIIS submission (“Financial Statements” on CIIS Home Page Menu)

OR

Email to ccme@cdfi.treas.gov

OR

Fax to the CDFI Fund at (202) 508-0086.

Data Cleansing

The CDFI Fund reviews and “cleanses” all ILRs after they are submitted. Cleansing is the process of comparing the ILR data to the Organization’s year-end Financial Statements including related notes and other questions within CIIS. It is important that each Organization enter data that is supported by these sources. During the cleansing process, the CIIS Help Desk will contact the Organization with any questions about the ILR submission. At a later date, the CDFI Fund’s Certification, Compliance Monitoring and Evaluation (CCME) Unit may contact the Organization with questions related to compliance with Allocation Agreement performance measure targets.

Your ILR is not final until your Organization’s Financial Statements have been received and the ILR has been cleansed.

Help Desk Information

CIIS Help Desk

888-341-6570

ciishelp@i360technologies.com