

CDFI Fund
New Markets Tax Credit Program (NMTC)
Allocation and Qualified Equity Investment Tracking (AQEI) System Data Points

Paperwork Reduction Act Notice to appear in AQEI.

Allocatees are not required to respond to this collection of information unless it displays a currently valid OMB control number. The estimated average burden associated with this collection of information is 18 hours per year per allocation. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Program Manager for Certification, Compliance Monitoring and Evaluation, Community Development Financial Institutions Fund, U.S. Department of the Treasury, 1500 Pennsylvania Avenue, NW Washington, DC 20220.

Key Definitions

- (1) Tier N Investors are those who directly provide Qualified Equity Investments (QEIs) to an Allocatee or its eligible subsidiary Community Development Entities (CDEs).
- (2) Tier N+1 Investors are the partners and/or members of a Tier N Investor with a pass-through structure (e.g., a limited liability company or limited partnership).

Summary of Key System Functionalities

Allocatees will have the ability to:

- Enter and save data regarding any transfer of allocations to eligible subsidiary CDEs;
- Enter and save data regarding the providers of QEIs for all pass-through entities;
- Enter and save individual investor contributions (equity and debt) at all tiers;
- Enter price of NMTC at QEI issuance;
- Enter dollar amount of public and private sources of funds contributed to QEI;
- Generate and submit the requisite email notification to the CDFI Fund regarding receipt of a QEI;
- Continually view QEI data that has already been finalized submitted to the CDFI Fund;
- Print PDF reports on submitted QEI data; and
- Download submitted QEI data in comma-delimited format, which is compatible with most spreadsheet software such as Excel.

List of Data Points

Using the AQEI, Allocatees will be required to submit the following information to the CDFI Fund regarding:

Allocation Transfers to Eligible Subsidiary CDEs

- (1) Name of the subsidiary CDE to which the Allocatee is transferring allocations
- (2) Total amount of allocations transferred to the subsidiary CDE

QEIs

- (3) Name of the CDE that issued the QEI (e.g., the Allocatee or an eligible subsidiary CDE that received a transfer of allocations)
- (4) Amount of the QEI at original issue
- (5) Amount of QEI from private sources
- (6) Amount of QEI from public sources
- (7) Date of the original QEI
- (8) Is the issuing CDE an affiliate or subsidiary of an entity that files a consolidated tax return?
- (9) Name of the parent taxpayer with whom the issuing CDE files a consolidated tax return.
- (10) TIN of the parent taxpayer with whom the issuing CDE files a consolidated tax return.

Tier N Investors

- (11) Name of the Tier N Investor(s) who provided the QEI
- (12) Type of investor (e.g., regulated bank, venture fund, real estate developer, individual, etc.)
- (13) Indication if this is a new investor
- (14) Indication if this is an affiliated investor
- (15) Investment amount
- (16) Form of the QEI (e.g., stock or capital interest)
- (17) Amount from private sources
- (18) Amount from public sources
- (19) Taxpayer identification number (TIN)
- (20) Anticipated rate of return
- (21) Price per dollar of NMTC tax credit
- (22) Full address (including street address, city, state, and zip code)
- (23) Phone number
- (24) Email address
- (25) Indication if the Tier N Investor is a pass-through entity;
- (26) Amount of equity capital that contributed to the investor's QEI amount in leverage structure
- (27) Amount of debt capital that contributed to the investor's QEI amount in leverage structure

Tier N+1 Investors (only provided if a Tier N Investor is a pass-through entity)

- (28) Name of the Tier N+1 Investor
- (29) Type of investor

- (30) TIN
- (31) Indicate debt contribution amount
- (32) Indicate equity contribution amount
- (33) Amount of investment/financing
- (34) Indication if the Tier N+1 Investor is a pass-through entity

Repayments (if CDE is not using direct tracing)

- (35) Fiscal year repayment amount
- (36) Amount of Repayments from unrelated entities