

Community Development Financial Institutions Program  
CDFI Program Awardee and NMTC Allocatee Annual Report  
OMB Approval Number 1559-0027

PAPERWORK REDUCTION ACT NOTICE

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

Allocatee  
Institution Level Report  
Guidance

August 2019

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# Getting Started

## 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.

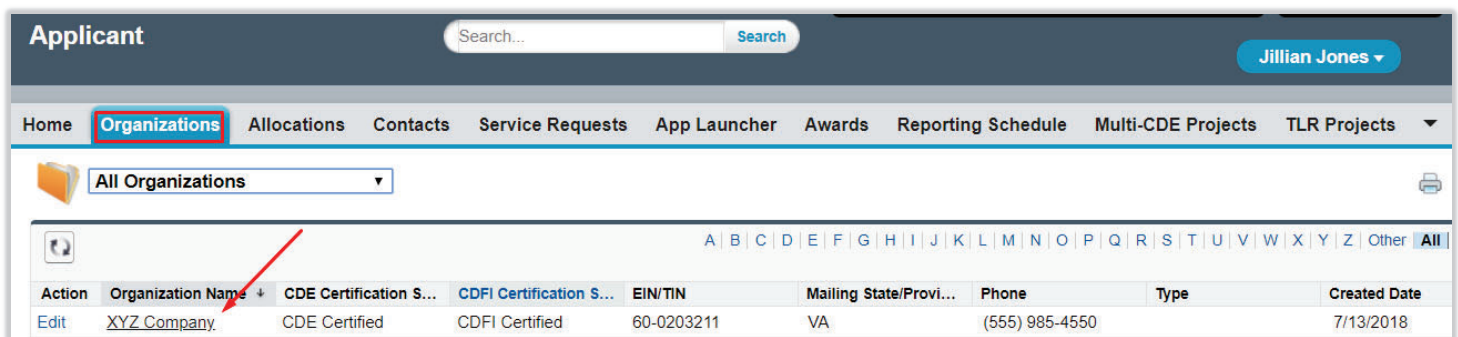
The AMIS Portal is available for users to register Organizations and users, update Organization profiles, submit CDE certification applications, and initiate service requests, such as General Inquiries (e.g., program questions, IT issues) and Change Requests (e.g., Material Events, amendments).

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 service request. From the AMIS Service Request tab, select the “Create New Service Request” button. Select “Continue” to accept the default record type of “General Inquiry”. Ensure that “NMTC-AMIS technical problem” is selected for the Type drop-down field. Alternatively, the Allocatee may send an email to [AMIS@cdfi.treas.gov](mailto:AMIS@cdfi.treas.gov). Please type, “NMTC: ILR Assistance Needed” in the subject line of the email. A technical support staff person will generally reply within 24 hours on weekdays. Allocatees may also phone the CDFI Fund IT Help Desk at (202) 653-0422. If a technical support staff person is unavailable to immediately assist, please leave a message and a staff person will return the call within 36 hours on weekdays.

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

To begin your Institution Level Report (ILR), log into the CDFI Fund’s Awards Management Information System (AMIS) and click on the Organizations tab. Select the Organization Name for which you are creating an ILR.



The screenshot shows the AMIS interface. At the top, there is a header with the user name 'Jillian Jones' and a search bar. Below the header is a navigation menu with tabs: Home, Organizations (highlighted), Allocations, Contacts, Service Requests, App Launcher, Awards, Reporting Schedule, Multi-CDE Projects, and TLR Projects. Under the 'Organizations' tab, there is a dropdown menu for 'All Organizations' and a list of organizations. The list has columns for Action, Organization Name, CDE Certification S..., CDFI Certification S..., EIN/TIN, Mailing State/Provi..., Phone, Type, and Created Date. The first row shows 'XYZ Company' with a red arrow pointing to the 'Organization Name' column.

Action	Organization Name	CDE Certification S...	CDFI Certification S...	EIN/TIN	Mailing State/Provi...	Phone	Type	Created Date
Edit	XYZ Company	CDE Certified	CDFI Certified	60-0203211	VA	(555) 985-4550		7/13/2018

Once on the Organizations page, click on the “ILR” hyperlink at the top of the page. This will navigate you straight to the ILR related list on the page.

Home **Organizations** Allocations Contacts Service Requests App Launcher Awards Reporting Schedule ▾

Organization Printable View  
**XYZ Company**

« Back to List: Organizations

[Org Related Attachments \[0\]](#) | [Contacts \[1\]](#) | [Organization Boards \[0\]](#) | [Program Profiles \[5+\]](#) | [Affiliates \[0\]](#) | [Financial Statement Audits \[0\]](#) | [A-133 Audit Reports \[0\]](#) | [Shareholder Report \[0\]](#) | [Notes & Attachments \[0\]](#) | [Service Requests \[0\]](#) | [Service Areas \[0\]](#) | **ILRs [1]** | [CDFI TLR \[0\]](#)

**Organization Detail** Edit

Organization Name XYZ Company [\[View Hierarchy\]](#) Phone (555) 985-4550

Click on the “New ILR” button to create your ILR record.

**Service Areas** New Service Areas

No records to display

---

**ILRs** New ILR ←

No records to display

---

**CDFI TLR** New CDFI TLR

No records to display

The user **must** select the “Fiscal Year” for which the ILR is being completed.

**INSTITUTION LEVEL REPORT**

Save Cancel Certify & Submit

---

**Information**

Organization	Test Applicant Org 01	Fiscal Year	None
ILR Certified	<input type="checkbox"/>	Certified Date	

## AMIS Troubleshooting

### **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 AMIS.

#### 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](mailto:ccme@cdfi.treas.gov). Please reference the Allocation/QEI Tracking Instructions Manual for details on requesting changes to finalized QEIs from the CDFI Fund.

#### Correcting Organization Profile data in AMIS:

Click Service Requests

Choose Create New Service Request

Select “NMTC Program” under Program

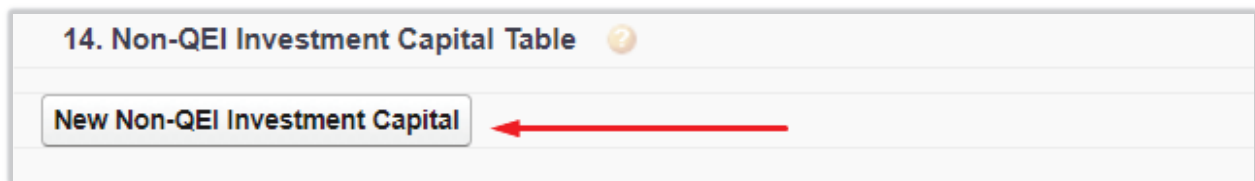
Fill out required information and click Submit

## Completing Tables

Tables are used for questions where the number of responses may differ for each Organization. For example, in the Non-QEI Investment Capital Table, a user creates and completes one row for each type of non-QEI investment that is applicable to that user's Organization. General table functionality is described here.

Add Row: Click the corresponding "New" button to add a new row to a Table. When adding a new row for a table, the system will ask if you want to save the ILR before creating a new row. You must click "OK" to continue. For each row, AMIS will provide fields and picklists to complete each table. For each table, after completing the data for the specific row, click the "Save" button to add the new responses to the table OR click the "Back" button to cancel the entered responses.

**Note:** Upon clicking "OK" to proceed, the ILR will save all the information you have input so far. If the ILR is unable to save due to a data error, you will receive an error message on the changes you must make in order to save.



Modify Row: Click the "Edit" link in the action column beside the row that needs to be modified on the table. Note that only one row can be edited at a time. After clicking "Edit", enter any changes and click the "Save" button to update the table with the new responses OR click the "Back" button to leave the data unmodified.



The screenshot shows the same header and button as above. Below is a table with two rows of data. A red arrow points to the 'Edit' link in the first row.

Action	Name	Source of Capital
<a href="#">Edit</a>   <a href="#">Del</a>	NQEIC-00000010	Bank or other Regulated Financial Institution
<a href="#">Edit</a>   <a href="#">Del</a>	NQEIC-00000011	Corporation-Other

Delete Row(s): Select the row(s) to be deleted by clicking the “Del” link in the left action column of the table. Upon clicking the "Del" link, a pop-up notification will appear to confirm the delete action from the table.

14. Non-QEI Investment Capital Table		
New Non-QEI Investment Capital		
Action	Name	Source of Capital
<a href="#">Edit</a>   <a href="#">Del</a>	<a href="#">NQEIC-00000010</a>	Bank or other Regulated Financial Institution
<a href="#">Edit</a>   <a href="#">Del</a>	<a href="#">NQEIC-00000011</a>	Corporation-Other

## Data Entry

### Confirmation of Organization Profile

In order to enter data for 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 starting the ILR. Please visit the [Getting Started – Navigating AMIS training manual](#), Update Organization and Program Profiles section, for more information on how to update your Organization’s information.

**Organization's Type**

**Organizational Structure**

**Year of Organization’s Incorporation**

**Year Organization Began Financing Activities**

**Street Address**

**City**

**State**

**Zip**

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



## Information

This section displays the following information:

- Organization
- ILR Certified
- Certified Date
- Fiscal Year (Use the picklist to select the Fiscal Year you wish to create an ILR for.)

## Section I: Organization Information

### A. Basic Information

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

- Organization's Type
- Organization Structure
- Year of Organization's Incorporation
- Financial Activities Start Date
- Street Address
- City
- State
- Zip
- Website Address (if available)

#### 1. **Name of Person Responsible for Completing the ILR**

Use the picklist to select the name of the person, from the Organization, who is primarily responsible for the ILR. Upon saving the ILR, the contact information for fields Q.2 and Q.3 below will populate for the person who is selected. The CDFI Fund will contact this individual during the cleansing process if clarification or explanations are required.

**Note:** If you do not see the contact needed in the picklist, or if there are any errors in the selection, please submit an AMIS Service Request to make the appropriate corrections.

#### 2. **Telephone Number of Person Responsible**

This field will auto-populate upon saving the ILR when the name of the person who is responsible is selected. You must use the picklist in Q.1 in order to generate a valid response for this field.

#### 3. **Email Address of Person Responsible**

This field will auto-populate upon saving the ILR when the name of the person who is responsible is selected. You must use the picklist in question Q.1 in order to generate a valid response for this field.

### 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 by selecting the appropriate option from the picklist.

**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 by selecting the appropriate option in the picklist. 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 by checking all options that are applicable.

- Historic Tax Credit
- Empowerment Zone, Enterprise Community, or Renewal Community Tax Credits
- Other Federal Tax Credit Program
  - Name of Other Federal Tax Credit Program is required if checkbox is marked
- State Tax Credit Program
  - Name of Other State Tax Credit Program is required if checkbox is marked
- 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 by using the picklist and arrows for all options that apply.

**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. Value must be numeric.

### **9. FTEs Dedicated to FCOS**

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

### **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. Value must be numeric.

### **11. Total FTEs**

AMIS will calculate and display the Total FTEs upon saving.

### **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). Value must be numeric.

**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 questions/fields have been moved to the TLR Loan section, located in TLR Notes, and on the Disbursement Report on the QEI object itself. Please complete the TLR and QEI information prior to completing the ILR.

### A. Lending/Investing Pool

#### 13. QEI Investment Capital Table

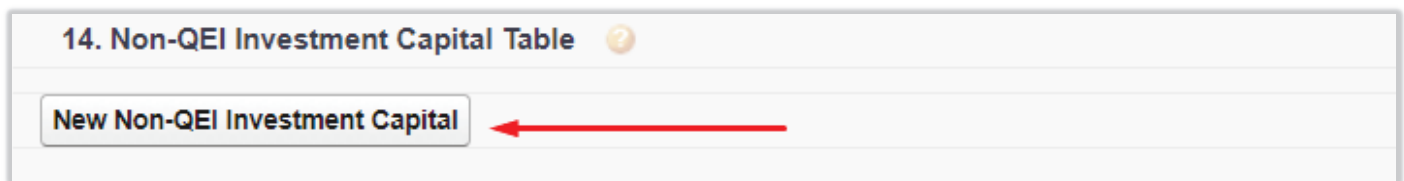
- The QEI Investment Capital Table will display a summary of QEIs and RQIs reported in the TLR Loans by the Allocatee and/or Sub-Allocatee(s) for the reporting period. The table will auto-populate with Loan Source and Disbursements data for active transactions that occurred during the reporting period.

#### 14. 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 was intended to supplement NMTC-funded projects during the reporting period. 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 the “New Non-QEI Investment Capital” button to add one row in the Table for each distinct capital source with the same interest rate and term. AMIS 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 basis 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 from 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. Must be Numeric Value.

### **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 enter Not Applicable. If the Type of Capital is Equity, Net Assets, or Debt–EQ2, AMIS will generate the Interest Rate as Not Applicable.

**Data Format:** Enter the percentage as a whole number (e.g. if the Interest Rate is 2.0%, enter “2.0”).

### **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 enter Not Applicable. If the Type of Capital is Equity, Net Assets, or Debt–EQ2, AMIS will generate the Remaining Term as Not Applicable.

## **15. Investment Capital Summary Table**

AMIS will calculate and display the Investment Capital Summary Table based on information entered in the QEI Investment Capital 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.

## **16. 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.
- Exclude** commitments that are based on verbal or conditional agreements.
- 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.

**Data Format:** Must be a currency value.

## B. Additional Funds Leveraged by the Organization

### **17. 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.

**Data Format:** Must be a currency value.

## C. QLICI Commitments

### **18. 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.

**Data Format:** Must be a currency amount.

## D. Reporting Period Summary Financial Information

### **19. Non-QEI Contributions**

**Completing the Table:** Use the “New Non-QEI Contribution” button to add one row in the table for each Non-QEI Contributions available to cover the Allocatees’ NMTC strategy operating expenses during the reporting period.

The screenshot shows a software interface with a table header for "D. Reporting Period Summary Financial Information". Underneath, there is a sub-header "19. Non-QEI Contributions". Below this sub-header, there is a button labeled "New Non-QEI Contribution". A red arrow points from the right side of the button towards the left, indicating the action to be taken.

- **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.

**Data Format:** Must be a numeric value.

## **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.**

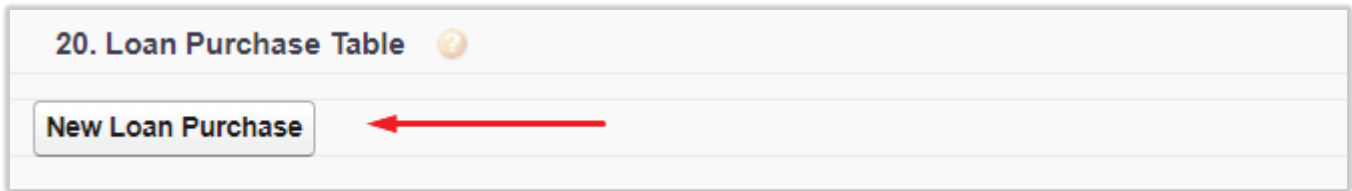
### **20. Loan Purchase Table A & B**

The Loan Purchase Tables capture information on any loans the Organization has purchased during the

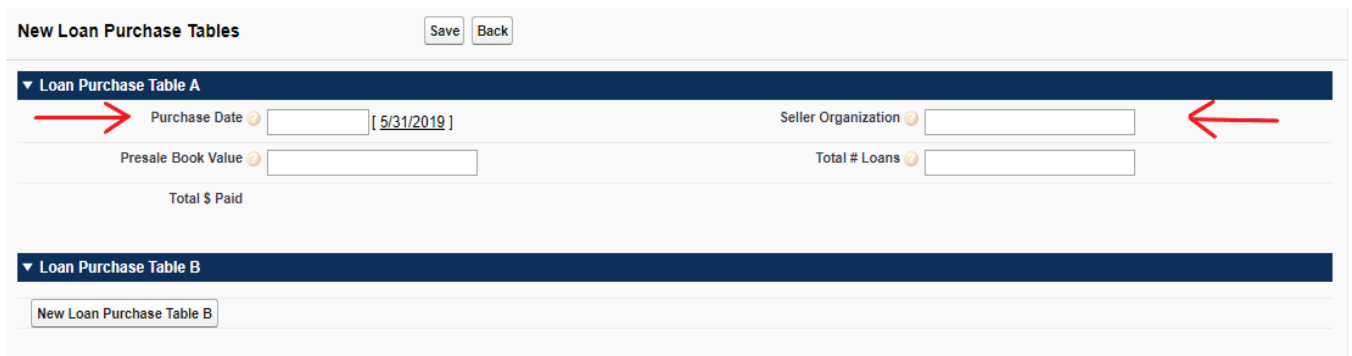


reporting period.

**Completing Table A:** Use the “New Loan Purchase” button to add one row at time in the table for each distinct loan purchase event.

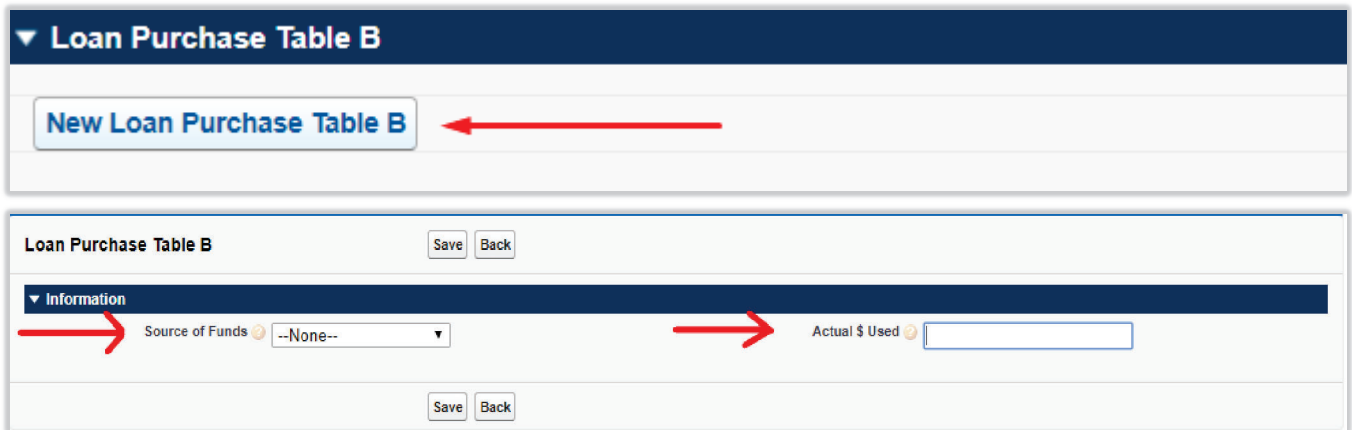


*Note:* The fields “Purchase Date” and “Seller Organization” are required in order to create a Table B.



**Completing Table B:** After completing table A, use the “New Loan Purchase Table B” button to add one row at time in the Table to enter the Source of Funds and Actual \$ Used for each distinct loan purchase event.

*Note:* The completion of Table B is required for every Table A created.



**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. (Required Field)

**Seller Organization**

For each row, enter the certification control number of the CDE from which the Organization purchased the loans. (Required field)

**Total \$ Paid**

For each row, this amount will generate 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 ‘None’. QEIs will only appear if the user indicated it on the Disbursement Report that proceeds are available for loan purchasing. If the QEI that funded the purchase does not appear in the dropdown menu, return to Disbursement report, located on the QEI record, to correctly identify that the QEI was used to purchase loans from other CDEs. (Required field)

**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 the associated QEI that has been identified for the loan purchase activities. (Required field)

**21. 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

There are total of six fields for Q.21.

**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

**22. 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.

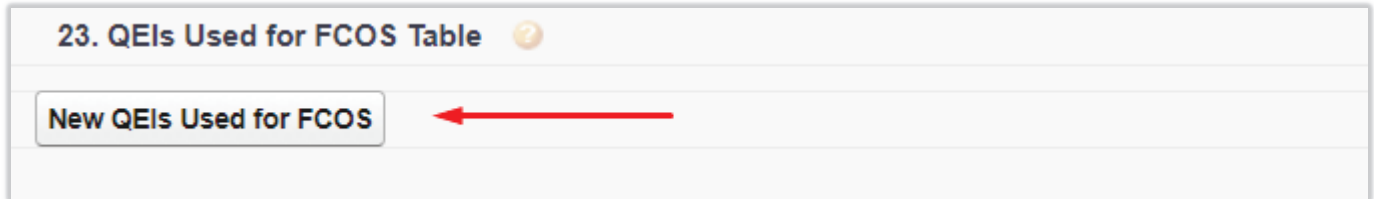
Include one-on-one technical assistance is customized to an entrepreneur or business.

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

### 23. 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.

**Completing FCOS Table:** Use the “New QEIs Used for FCOS” button to add one row at a time 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 Disbursements Report that proceeds are available for FCOS. If any QEIs that funded the FCOS do not appear in the dropdown menu, return to Disbursement Report located on the QEI record to correctly identify that the QEI was used for FCOS.

#### Amount Set Aside for FCOS

For each QEI, enter the Amount Set aside for FCOS from the information provided in the Disbursement Report.

#### 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 Disbursement Report.

#### FCOS Provided Using QEI Funds

### 24. Entrepreneurs and Businesses Receiving Group-Based Training

Enter the total number of clients receiving and Hours Provided of Group-Based Training during the reporting period OR enter Do Not Know. Count each client once even if they have participated in training services on multiple occasions.

### 25. Entrepreneurs and Businesses Receiving One-on-One Technical Assistance

Enter the total number of clients receiving and Hours Provided of One-on-One Technical Assistance during the reporting period OR enter Do Not Know. Count each client once even if they have received technical Assistance on multiple occasions.

### 26. 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 enter Do Not Know.

## **FCOS Provided Using Non-QEI Funds**

### **27. Entrepreneurs and Businesses Receiving Group-Based Training**

Enter the total number of clients receiving and Hours Provided of Group-Based Training during the reporting period OR enter Do Not Know. Count each client once even if they have participated in training services on multiple occasions.

### **28. Entrepreneurs and Businesses Receiving One-on-One Technical Assistance**

Enter the total number of clients receiving and Hours Provided of One-on-One Technical Assistance during the reporting period OR enter Do Not Know. Count each client once even if they have received technical Assistance on multiple occasions.

## **Section V. Better Rates & Terms**

### **29. 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

### **30. Allocatee's Comparables Comments**

If applicable, enter comments regarding comparables used in the text area provided.

## **Section VI. Impacts**

### **31. Lending/Investing with Other CDEs**

In the text area provided 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.

### **32. Lending/Investing with Certified CDFIs**

In the text area provided 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

**33. 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).**

Select an option from the picklist

## Section VIII. Data Collection Systems

### **34. Loan Portfolio Software**

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

### **35. Borrower Characteristics Software**

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

### **36. Community Development Impact Software**

Use the picklist to 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.34 - 36, 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 in the space provided.

## Section IX. Credit Reporting Agencies Used

### 37. Credit Scores

Select whether the Organization collects credit scores from the picklist options provided.

### 38. Reporting Agency

If the Organization collects credit scores, select all applicable options to identify the credit reporting agency(ies) used by the Organization by moving the option over to the chosen column:

- Equifax
- Experian
- TransUnion

## Section X. ILR Feedback

### Your Organization's Success Story

Using the text area provide, please briefly describe any transactions, product innovations, partnerships, new investor relationships, or other events that you believe exemplify the important role of CDEs in creating community development impact.

Please limit your response to 2,000 characters or less.

## 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?**

Select Yes or No from the picklist.

**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?**

Select Yes or No from the picklist.

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

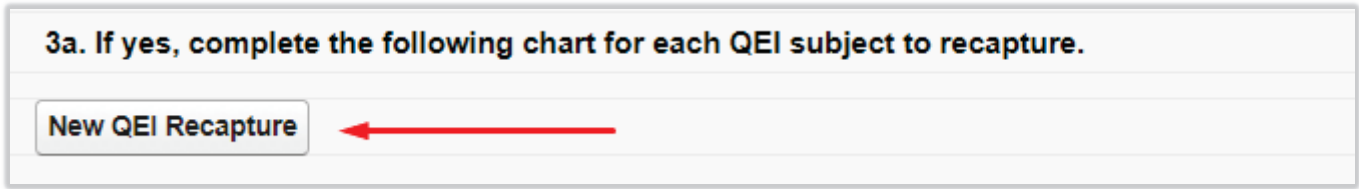
**Data Format:** Enter a currency value.

**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?**

Select Yes or No from the picklist.

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

Complete the chart by clicking on the "New QEI Recapture" button.



A notification will appear that reads, "Do you want to save ILR before creating New QEI Recapture?"

Click "OK" to proceed. Upon clicking, "OK", you will be navigated to the QEI Recapture Page. Use the three drop down menus to select a value for the following:

**QEI**

Reason for Recapture

Did you inform the appropriate investors of the recapture event?

**Fill out the following two fields:**

1. Date Recapture was triggered
2. Amount Subject to Recapture

Click the "Save" button

Upon clicking "Save" you will be directed back to the ILR page, the information entered will displayed below Q.3a of Section XI.

Explanation of the Data Points

**QEI**

Use the picklist of auto-populated QEI Names to make your selection

**Date Recapture was Triggered**

Use the calendar tool to select the date

**Reason for Recapture**

Select a value from the picklist

- 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?**

- Select Yes or No from the picklist

**4. For QLICIs 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?**

Select Yes, No, or Not Applicable from Picklist.

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

Enter a currency value.

**4b. If not applicable, include explanation in Q.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?**

Select Yes, No, or Not Applicable from Picklist.

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

Enter a currency value.

**6. For any QLICIs 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?**

Select Yes, No, or NA from the picklist.

**6a. If NO, please describe below:**

Enter text in the text area provided.

**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?**

Select Yes, No, or NA from the picklist.

**7b. Invested the funds received into eligible QALICBs?**

Select Yes, No, or NA from the picklist.

**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))?**

Select Yes, No, or NA from the picklist.

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

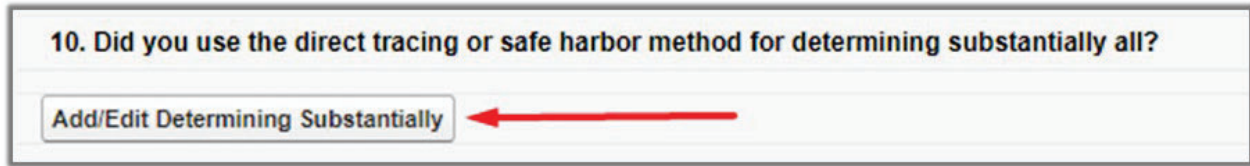
Select Yes or No from the picklist.

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

**Data Format:** Enter a currency amount

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

Click the "New Determining Substantially Detail" button



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

Add/Edit Determining Substantially

A red arrow points from the right side of the notification box to the "Add/Edit Determining Substantially" button.

A notification will appear that reads, "Do you want to save ILR before creating New Determining Substantially Detail?"

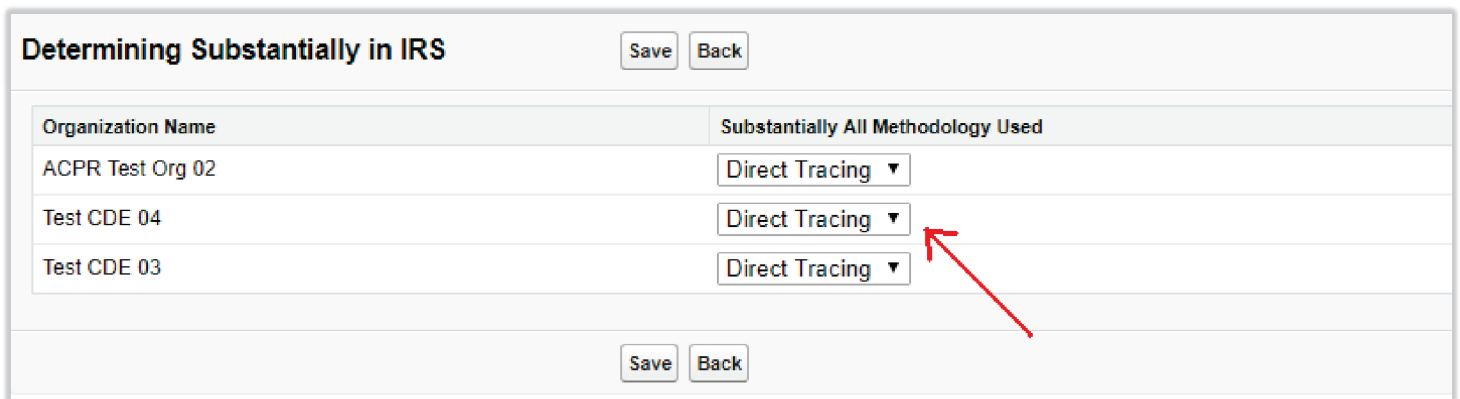
Click "OK" to proceed

**Note:** Upon clicking "OK" to proceed", the ILR will save all of the information you have input so far. If the ILR is unable to save due to a data error by the user, you will receive an error message on the changes you must make in order to save.

Upon clicking, "OK" you will be directed to the 'Determining Substantially Detail' page. A list of all active CDEs will auto-populate.

Select from the "Substantially All Methodology Used" drop down menu either:

- Direct Tracing
- Safe Harbor
- Non-Applicable



Determining Substantially in IRS

Save Back

Organization Name	Substantially All Methodology Used
ACPR Test Org 02	Direct Tracing ▼
Test CDE 04	Direct Tracing ▼
Test CDE 03	Direct Tracing ▼

Save Back

A red arrow points to the "Direct Tracing" dropdown menu for "Test CDE 04".

Upon clicking "Save", you will be directed back to the ILR page you were editing, you will see the information you just added displayed below question 10 of the IRS Compliance Questions section.

Repeat the steps above to create one row at a time as needed.

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

## Section XII. Survey Administration Questions

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?**

Select Yes, No, or NA from the picklist

### **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?**

Select Yes, No, TLR Incomplete, or NA from the picklist

### **How many hours did it take to complete the ILR?**

Enter the total number of hours it took to complete the ILR or enter "I Don't Know".

### **How many hours did it take to complete the TLR?**

Enter the total number of hours it took to complete the ILR or enter "I Don't Know".

## **Certification**

Prior to the CDFI Fund accepting the data submitted by a Recipient/Allocatee, the user must certify, on behalf of the organization, to the following:

1. The person(s) entering the data and making these certifications has been authorized, by the organization for which the data is input, to enter the data and make the certifications on its behalf.
2. Any information or data being provided to the CDFI Fund that is input in the Awards Management Information System (or other submission method) pursuant to the reporting requirements of the Assistance Agreement(s) or Allocation Agreement(s) ("Agreement(s)") is true, accurate, and complete, and accurately represents the activities and/or performance of the organization for which the data is input.
3. The organization remains compliant with all applicable assurances and certifications, representations and warranties, and covenants and agreements as agreed upon in the Agreement(s) for which this data is being input or, alternatively, has notified the CDFI Fund of the organization's inability to remain compliant with such provisions of the Agreement(s) through the submission of a Material Event notification (as described in the Agreement(s)) or other communication to the CDFI Fund.

## **Certifying the ILR**

### **The User must Certify the ILR upon completion.**

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

- The ILR is complete
- The TLR (if applicable) is complete.
  - The Organization is required to provide a TLR.
  - All loans and investments that were outstanding at any time during the reporting period are Pre-Certified.

After reviewing the statements in the Certification section, you MUST mark the checkbox in order to continue.

Click the “Certify & Submit” button to certify and submit your completed ILR.

**▼ Certification**

Prior to the CDFI Fund accepting the data submitted by a Recipient/Alloceatee, the user must certify, on behalf of the organization, to the following:

- 1) The person(s) entering the data and making these certifications has been authorized, by the organization for which the data is input, to enter the data and make the certifications on its behalf.
- 2) Any information or data being provided to the CDFI Fund that is input in the Awards Management Information System (or other submission method) pursuant to the reporting requirements of the Assistance Agreement(s) or Allocation Agreement(s) ("Agreement(s)") is true, accurate, and complete, and accurately represents the activities and/or performance of the organization for which the data is input.
- 3) The organization remains compliant with all applicable assurances and certifications, representations and warranties, and covenants and agreements as agreed upon in the Agreement(s) for which this data is being input or, alternatively, has notified the CDFI Fund of the organization's inability to remain compliant with such provisions of the Agreement(s) through the submission of a Material Event notification (as described in the Agreement(s)) or other communication to the CDFI Fund.

I have reviewed the Certification Statement above and selected the appropriate checkbox to agree with the statement

After clicking 'the Certify & Submit' button, you will be directed back to the Organization page. To confirm that the ILR record has been completed and certified, click on the ‘ILR’ link at the top of the page.

Home **Organizations** Allocations Contacts Service Requests App Launcher Awards Reporting Schedule ▼

Organization **XYZ Company** Printable View

« Back to List: Organizations

[Org Related Attachments \[0\]](#) | [Contacts \[1\]](#) | [Organization Boards \[0\]](#) | [Program Profiles \[5+\]](#) | [Affiliates \[0\]](#) | [Financial Statement Audits \[0\]](#) | [A-133 Audit Reports \[0\]](#) | [Shareholder Report \[0\]](#) | [Notes & Attachments \[0\]](#) | [Service Requests \[0\]](#) | [Service Areas \[0\]](#) | **ILRs [1]** | [CDFI TLR \[0\]](#)

**Organization Detail**

Organization Name	XYZ Company <a href="#">[View Hierarchy]</a>	Phone	(555) 985-4550
Parent Relationship		Website	<a href="http://www.xyzcompany.org">http://www.xyzcompany.org</a>
		EIN/TIN	60-0203211
		DUNS	

Click on the ILR Record you created for the current fiscal year by clicking on the ILR Name.

**ILRs**

<input type="checkbox"/> Action	ILR Name
<input type="checkbox"/>   <a href="#">Edit</a>	<b>2018 - XYZ Company</b>

A certified ILR will have the ILR Certified box marked, and the date the ILR was certified will populate in the Certified Date field. This will be displayed at the top of the ILR page under the “Information” section.

**▼ Information**

Organization	XYZ Company	Fiscal Year	2018
<b>ILR Certified</b>	<input checked="" type="checkbox"/>	<b>Certified Date</b>	5/30/2019

# Financial Statements

## Submitting Financial Statements:

Allocatees are able to upload their audited financial statements directly to AMIS.

1. On the 'Organization' page, locate and click on the "Financial Statement Audits" in the top header.
2. Click on "New Financial Statement Audit"

The screenshot shows the AMIS system interface for an organization named 'XYZ Company'. The top navigation bar includes 'Home', 'Organizations', 'Allocations', 'Contacts', 'Service Requests', 'App Launcher', 'Awards', 'Reporting Schedule', 'Multi-CDE Projects', and 'TLR Projects'. The main content area displays the organization's details, including its name, phone number, website, and fiscal year information. Below the details, there are two sections: 'Financial Statement Audits' and 'A-133 Audit Reports'. The 'Financial Statement Audits' section has a 'New Financial Statement Audit' button highlighted with a red arrow. The 'A-133 Audit Reports' section has a 'New A-133 Audit Report' button. Both sections currently show 'No records to display'.

Organization Detail		Edit	
Organization Name	XYZ Company [View Hierarchy]	Phone	(555) 985-4550
Parent Relationship		Website	<a href="http://www.xyzcompany.org">http://www.xyzcompany.org</a>
		EIN/TIN	60-0203211
		DUNS	

Organization Type	
Financial Institution Type	Other
Organization Structure	For-Profit
Date of Incorporation	7/13/2007
Financial Activities Start Date	7/23/2007
Total Asset Size	
Fiscal Year End Day	31
Fiscal Year End Month	12

Financial Statement Audits	New Financial Statement Audit
No records to display	

A-133 Audit Reports	New A-133 Audit Report
No records to display	

A series of questions will be displayed:

1. Organization Name: Ensure that the correct organization is selected.
2. Fiscal Year: Select the Fiscal Year of the audited financial statements.
3. Upload Financial Statement (FS) Audit? (Indicate if the audited financial statements will be uploaded.)
4. FS Audit Report Type of Finding: Indicate the type of audit opinion.
5. Does the FS Audit include A-133 Audit?: Indicate if A-133 (Single Audit) was conducted for the fiscal year

6. Will you submit an A-133 Audit this FYE? Indicate if A-133 (Single Audit) will be submitted for the fiscal year.
7. Anticipate having Material Weaknesses: Indicate is the A-133 audit identified any Material Weakness.
8. If FS Audit not submitted, why not: If a financial statement audit will not be submitted, an explanation must be provided.

Financial Statement Audit Edit

Save Save & New Cancel

---

Information

Organization Name

**Fiscal Year**

Performance Period End Date

Date Submitted

---

CCME Review Summary

**Report Receipt**

Reason for "rejecting" report

---

Financial and Audit Report Information

**Upload Financial Statement (FS) Audit?**

FS Audit Report Type of Finding

Does the FS Audit include A-133 Audit?

Will you submit an A-133 Audit this FYE?

Anticipate having Material Weaknesses

Material Weaknesses resolved by FYE

IF FS Audit not submitted, why not

Describe why FS Audit not completed

Date to be completed and submitted

If "Other" please describe

Upload Auditor Correction Confirmation

Save Save & New Cancel

After completing the “Financial and Auditing Reporting Information” section, click ‘Save’ and A “Notes & Attachments” section will appear at the bottom of the page. Click on “Attach File” and follow the on-screen instructions to upload the audited financial report.

Notes & Attachments

New Note **Attach File**

No records to display



# Attach File to Organization XYZ Company

## 1. Select the File

Type the path of the file or click the Browse button to find the file.

No file chosen

## 2. Click the "Attach File" button.

Repeat steps 1 and 2 to attach multiple files.

( When the upload is complete the file information will appear below. )

## 3. Click the Done button to return to the previous page.

( This will cancel an in-progress upload. )

9. You will receive a message stating "Attachment(s) added".

10. Select the "Submit Report" button to complete the submission of your report to the CDFI Fund.  
Once completed, the receipt date will automatically populate the Reporting Schedule.

Financial Statement Audit

**FSA-03660**

✓ Attachment(s) added.

[◀ Back to List: Organizations](#)

[Notes & Attachments \[1\]](#)

**Financial Statement Audit Detail**

Organization Name	Test Applicant Org_14	Performance Period End Date	12/31/2018
FS Audit Report ID	FSA-03660	Performance Period Start Date	1/1/2018
Fiscal Year	2018	Date Submitted	

▼ **CCME Review Summary**

Report Receipt	New	Reason for "rejecting" report
----------------	-----	-------------------------------