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Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**Open to Public  
Inspection**A** For the 2013 calendar year, or tax year beginning and ending**B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

HOUSING CORPORATION OF AMERICA

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

2022 SOUTH 2100 EAST

Room/suite  
101

City or town, state or province, country, and ZIP or foreign postal code

SALT LAKE CITY, UT 84108

**F** Name and address of principal officer

CAROL CROMAR

SAME AS C ABOVE

**D** Employer identification number

87-0457932

**E** Telephone number

(801) 819-7989

**G** Gross receipts \$ 1,441,680.**H(a)** Is this a group return

for subordinates?

☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.HOUSINGCORPOFAMERICA.COM**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1990 **M** State of legal domicile: UT**Part I Summary****1** Briefly describe the organization's mission or most significant activities **TO PRESERVE AND PROVIDE AFFORDABLE HOUSING WHILE IMPROVING THE SURROUNDING COMMUNITIES AND****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)

3 6

**4** Number of independent voting members of the governing body (Part VI, line 1b)

4 0

**5** Total number of individuals employed in calendar year 2013 (Part V, line 2a)

5 10

**6** Total number of volunteers (estimate if necessary)

6 3

**7a** Total unrelated business revenue from Part VIII, column (C), line 34

7a 0.

**b** Net unrelated business taxable income from Form 990-T, line 34

7b 0.

**8** Contributions and grants (Part VIII, line 1h)**9** Program service revenue (Part VIII, line 2g)**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**14** Benefits paid to or for members (Part IX, column (A), line 4)**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**16a** Professional fundraising fees (Part IX, column (A), line 11e)**b** Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**18** Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)**19** Revenue less expenses Subtract line 18 from line 12**20** Total assets (Part X, line 16)**21** Total liabilities (Part X, line 26)**22** Net assets or fund balances Subtract line 21 from line 20

Prior Year

Current Year

4,123. 0.

1,303,604. 1,423,499.

12,663. 17,251.

5,891. 930.

1,326,281. 1,441,680.

23,800. 23,733.

0. 0.

888,109. 989,473.

0. 0.

462,442. 497,741.

1,374,351. 1,510,947.

-48,070. -69,267.

Beginning of Current Year

End of Year

1,363,824. 1,331,639.

8,573. 45,732.

1,355,251. 1,285,907.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign  
Here

Signature of officer

Date

CAROL CROMAR, VICE PRESIDENT

Type or print name and title

11/6/2014

Paid

Print/Type preparer's name

JESSICA COOPER

Preparer's signature

Jessica A. Cooper

Date

10-29-14

Check if self-employed

PTIN

P01011828

Preparer

Firm's name ▶ DAUBY O'CONNOR &amp; ZALESKI, LLC

Firm's EIN ▶ 35-1750664

Use Only

Firm's address ▶ 501 CONGRESSIONAL BLVD, STE 300  
CARMEL, IN 46032

Phone no. (317) 848-5700

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

332001 10-29-13

LHA For Paperwork Reduction Act Notice, see the separate instructions.

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SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission

**TO PRESERVE AND PROVIDE AFFORDABLE HOUSING WHILE IMPROVING THE  
SURROUNDING COMMUNITIES AND OFFERING RESIDENTS A SENSE OF DIGNITY AND  
PRIDE ASSOCIATED WITH AN IMPROVED STANDARD OF LIVING**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code \_\_\_\_\_) (Expenses \$ 1,103,772. including grants of \$ 23,733.) (Revenue \$ 1,424,429.)  
**DEVELOP AND MANAGE HOUSING PROJECTS FOR LOW AND MODERATE INCOME  
INDIVIDUALS AND FAMILIES**

**4b** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4c** (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4d** Other program services (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses **1,103,772.**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>2</b>	X
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<b>11c</b> X	
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>11e</b>	X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
<b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

**Note.** All Form 990 filers are required to complete Schedule O

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**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
<b>1b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		X
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b> If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year.		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966?		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders.		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
<b>c</b> Enter the amount of reserves on hand.		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	6	
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	0	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b> Did the organization have members or stockholders?		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		X
<b>13</b> Did the organization have a written whistleblower policy?		X
<b>14</b> Did the organization have a written document retention and destruction policy?		X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official		X
<b>b</b> Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	X	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **CA**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **►**  
**CAROL CROMAR - (801) 819-7989**  
**2022 SOUTH 2100 EAST 101, SALT LAKE CITY, UT 84108**







**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f					
<b>Program Service Revenue</b>	<b>2 a</b> <u>PARTNERSHIP FEE REVENUE</u>	<b>Business Code</b> 531310	984,051.	984,051.		
	<b>b</b> <u>INCENTIVE MANAGEMENT F</u>	531310	296,992.	296,992.		
	<b>c</b> <u>REIMBURSED EXPENSES</u>	531310	77,224.	77,224.		
	<b>d</b> <u>DEVELOPER FEE INCOME</u>	531310	70,000.	70,000.		
	<b>e</b> <u>INCOME/LOSS FROM PASS-</u>	531310	-4,768.	-4,768.		
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f		1,423,499.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		17,251.			17,251.
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6 a</b> Gross rents	(i) Real (ii) Personal				
	<b>b</b> Less rental expenses					
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	<b>b</b> Less cost or other basis and sales expenses					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	<b>a</b>				
	<b>b</b> Less direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9 a</b> Gross income from gaming activities See Part IV, line 19	<b>a</b>				
	<b>b</b> Less direct expenses	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>				
	<b>b</b> Less cost of goods sold	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> <u>MISCELLANEOUS INCOME</u>	531310	930.	930.			
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d		930.				
<b>12 Total revenue.</b> See instructions.		1,441,680.	1,424,429.	0.	17,251.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	9,211.	9,211.		
<b>2</b> Grants and other assistance to individuals in the United States. See Part IV, line 22	14,522.	14,522.		
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	436,254.	436,254.		
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	373,320.	373,320.		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	127,553.	127,553.		
<b>10</b> Payroll taxes	52,346.	52,346.		
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal	3,105.		3,105.	
<b>c</b> Accounting	15,230.		15,230.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	295,758.		295,758.	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	220.		220.	
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	74,141.		74,141.	
<b>14</b> Information technology	7,178.		7,178.	
<b>15</b> Royalties				
<b>16</b> Occupancy	30,024.	30,024.		
<b>17</b> Travel	37,463.	37,463.		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	4,670.		4,670.	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	3,269.		3,269.	
<b>23</b> Insurance	3,604.		3,604.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> BAD DEBTS	23,079.	23,079.		
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,510,947.	1,103,772.	407,175.	0.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	29,139.	<b>1</b>	25,996.
	<b>2</b> Savings and temporary cash investments	703,413.	<b>2</b>	610,443.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	131,195.	<b>4</b>	373,221.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net	234,787.	<b>7</b>	98,228.
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges	4,414.	<b>9</b>	4,464.
	<b>10a</b> Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 40,720.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 32,785.	<b>10c</b>	7,935.
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11	250,035.	<b>13</b>	206,919.
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	1,658.	<b>15</b>	4,433.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,363,824.	<b>16</b>	1,331,639.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	8,177.	<b>17</b>	45,336.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	396.	<b>19</b>	396.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	8,573.	<b>26</b>	45,732.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>		
<b>27</b> Unrestricted net assets		1,355,251.	<b>27</b>	1,285,907.
<b>28</b> Temporarily restricted net assets			<b>28</b>	
<b>29</b> Permanently restricted net assets			<b>29</b>	
<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
<b>30</b> Capital stock or trust principal, or current funds			<b>30</b>	
<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund			<b>31</b>	
<b>32</b> Retained earnings, endowment, accumulated income, or other funds			<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b>		1,355,251.	<b>33</b>	1,285,907.
<b>34</b> <b>Total liabilities and net assets/fund balances</b>	1,363,824.	<b>34</b>	1,331,639.	

Form 990 (2013)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,441,680.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,510,947.
3	Revenue less expenses Subtract line 2 from line 1	3	-69,267.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,355,251.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-77.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,285,907.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

☐

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.  
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

Form 990 (2013)

Department of the Treasury  
Internal Revenue Service

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

**Open to Public Inspection**

Name of the organization

HOUSING CORPORATION OF AMERICA

Employer identification number

87-0457932

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part ) See instructions.
---------------	--

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h ☐ Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2013

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14	<b>15</b>	%
<b>16a 33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2013

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,000.	505,708.	115,861.	4,123.		627,692.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1096059.	969,662.	1366492.	1303604.	1423499.	6159316.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	1098059.	1475370.	1482353.	1307727.	1423499.	6787008.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	1,000.					1,000.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	532,730.	387,476.	464,851.	447,310.	452,429.	2284796.
<b>c</b> Add lines 7a and 7b	533,730.	387,476.	464,851.	447,310.	452,429.	2285796.
<b>8 Public support.</b> (Subtract line 7c from line 6)						4501212.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6	1098059.	1475370.	1482353.	1307727.	1423499.	6787008.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	13,373.	7,095.	12,820.	12,663.	17,251.	63,202.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	13,373.	7,095.	12,820.	12,663.	17,251.	63,202.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	11,286.	21,548.	10,412.	5,891.	930.	50,067.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)	1122718.	1504013.	1505585.	1326281.	1441680.	6900277.

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	65.23 %
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	60.00 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	.92 %
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17	<b>18</b>	.89 %

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐



**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b; and Part III, line 12

Also complete this part for any additional information. (See instructions)

## SCHEDULE A, PART III, LINE 12

EXPLANATION: MISCELLANEOUS INCOME CONSISTS OF OTHER INCOME ITEMS GENERATED  
FROM ACTIVITIES IN LINE WITH THE ORGANIZATION'S MISSION AND PURPOSE.

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

HOUSING CORPORATION OF AMERICA

Employer identification number

87-0457932

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply)

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes☐ No**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ☐ %b Permanent endowment ☐ %c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		40,720.	32,785.	7,935.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				7,935.

Schedule D (Form 990) 2013

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) INVESTMENTS IN		
(2) PARTNERSHIPS	206,919.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements	1	1,447,255.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	43,038.
e	Add lines 2a through 2d	2e	43,038.
3	Subtract line 2e from line 1	3	1,404,217.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1.		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	37,463.
c	Add lines 4a and 4b	4c	37,463.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,441,680.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements	1	1,473,484.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,473,484.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	37,463.
c	Add lines 4a and 4b	4c	37,463.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,510,947.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

EXPLANATION: THE CORPORATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND STATE INCOME TAX AND HAS BEEN CLASSIFIED AS AN OTHER THAN PRIVATE FOUNDATION. ACCORDINGLY, NO PROVISION FOR FEDERAL AND STATE TAXES ON REVENUE AND INCOME HAS BEEN RECOGNIZED IN THE ACCOMPANYING FINANCIAL STATEMENTS. GENERALLY, THE FEDERAL AND STATE TAX RETURNS WERE SUBJECT TO EXAMINATIONS FROM THE THREE YEARS AFTER THE LATER OF THE ORIGINAL OR EXTENDED DUE DATE OR THE DATE FILED BY THE APPLICABLE TAX AUTHORITY.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

DISTRIBUTIONS/CONTRIBUTIONS CHARACTERIZED AS P-SHIP FEE

**Part XIII** Supplemental Information (continued)

INCOME ON FINANCIALS 38,270.

INCOME FROM PASS-THROUGH ENTITIES NOT REPORTED FOR

MATERIALITY ON FINANCIALS 4,768.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 43,038.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

REIMBURSED EXPENSES OFF-SET AGAINST EXPENSES ON AUDITED

FINANCIALS 37,463.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

REIMBURSED EXPENSES OFF-SET AGAINST EXPENSES ON AUDITED

FINANCIALS 37,463.

[illegible]

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

**3** Enter total number of other organizations listed in the line 1 table

**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule I (Form 990) (2013)





**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**HOUSING CORPORATION OF AMERICA**

Employer identification number

**87-0457932**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,

Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**1b**

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**2**

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

☐ Compensation committee

☐ Written employment contract

☐ Independent compensation consultant

☐ Compensation survey or study

☐ Form 990 of other organizations

☐ Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

**a** Receive a severance payment or change-of-control payment?

**4a**

**X**

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**4b**

**X**

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

**4c**

**X**

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

**a** The organization?

**5a**

**X**

**b** Any related organization?

**5b**

**X**

If "Yes" to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

**a** The organization?

**6a**

**X**

**b** Any related organization?

**6b**

**X**

If "Yes" to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**7**

**X**

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**8**

**X**

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

**9**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013



<b>Part III</b>	<b>Supplemental Information</b>
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

Department of the Treasury  
Internal Revenue Service

## Transactions With Interested Persons

OMB No 1545-0047

# 2013

## Open To Public Inspection

► **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
 ► **Attach to Form 990 or Form 990-EZ. ► See separate instructions.**  
 ► **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990***

Name of the organization

HOUSING CORPORATION OF AMERICA

**Employer identification number**  
87-0457932

<b>Part I</b>	<b>Excess Benefit Transactions</b> (section 501(c)(3) and section 501(c)(4) organizations only)
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Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

[illegible]

**2** Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

► \$ \_\_\_\_\_

**3** Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$ \_\_\_\_\_

<b>Part II</b>	<b>Loans to and/or From Interested Persons.</b>
----------------	---

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total					\$							

<b>Total</b>	<b>▶ \$</b>			
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<b>Part III</b>	<b>Grants or Assistance Benefiting Interested Persons.</b>
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Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

[illegible]

**LHA** For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2013

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JON OLSON	OFFICER FAMILY MEMB	127,555.	EMPLOYEE CO		X
BONNIE YOUNG	OFFICER FAMILY MEMB	110,800.	EMPLOYEE CO		X

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JON OLSON

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

OFFICER FAMILY MEMBER

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION FOR SERVICES

RENDERED.

(A) NAME OF PERSON: BONNIE YOUNG

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

OFFICER FAMILY MEMBER

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION FOR SERVICES

RENDERED.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

HOUSING CORPORATION OF AMERICA

Employer identification number

87-0457932

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OFFERING RESIDENTS A SENSE OF DIGNITY AND PRIDE ASSOCIATED WITH AN  
IMPROVED STANDARD OF LIVING

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE AUDITING FIRM SENDS A DRAFT OF THE RETURN TO THE  
ORGANIZATION. THE ORGANIZATION FORWARDS A COPY OF THE RETURN TO EACH BOARD  
MEMBER FOR THEIR COMMENTS PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC ON THE  
ORGANIZATION'S WEBSITE AND TAX RETURNS ARE MADE AVAILABLE TO THE PUBLIC  
UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN NON-DEDUCTIBLE EXPENSES AND TAX EXEMPT INCOME AT  
LOWER TIER LEVEL

-77.

FORM 990, PART XI, LINE 5:

EXPLANATION: INCLUDED IN THE AMOUNT REPORTED ON PART XI, LINE 5, IS THE  
CUMULATIVE ADJUSTMENT FOR NON-DEDUCTIBLE EXPENSES AND TAX EXEMPT INCOME  
REPORTED ON THE RESPECTIVE K-1'S AND INVESTMENT BALANCES OF THE BALANCE  
SHEET. THE OVERALL IMPACT OF THIS ADJUSTMENT WAS A REDUCTION IN NET  
ASSETS TOTALING \$77.

## Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
 ▶ See separate instructions.  
 ▶ Attach to Form 990.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2013

**Open to Public  
Inspection**

Name of the organization

HOUSING CORPORATION OF AMERICA

**Employer identification number**  
**87-0457932**

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33

[illegible]

**Part II** Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year

[illegible]

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule R (Form 990) 2013





**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				



**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

**PART III, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS PARTNERSHIP:****NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

BREEZEWOOD VILLAGE SENIOR HOUSING LP

EIN: 95-4714534

11812 SAN VICENTE BLVD., SUITE 600

LOS ANGELES, CA 90049

**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

CARSON CITY CENTER SENIOR HOUSING LP

EIN: 26-3781359

11812 SAN VICENTE BLVD., SUITE 600

LOS ANGELES, CA 90049

**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

LARK ELLEN LIMITED PARTNERSHIP

EIN: 95-4636338

11812 SAN VICENTE BLVD., SUITE 600

LOS ANGELES, CA 90049

**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

MV HEMLOCK LIMITED PARTNERSHIP

EIN: 45-1968847

5051 CANYON CREST DRIVE, SUITE 200

RIVERSIDE, CA 92507

**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

RITTENHOUSE LIMITED PARTNERSHIP

**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

EIN: 87-0798872

11812 SAN VICENTE BLVD., SUITE 600

LOS ANGELES, CA 90049

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

SANTA ANA HOUSING LTD. PARTNERSHIP

EIN: 95-4793853

11812 SAN VICENTE BLVD., SUITE 600

LOS ANGELES, CA 90049

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

JEFFERSON BOULEVARD HOUSING PARTNERS, LP

EIN: 27-4515376

11812 SAN VICENTE BLVD., SUITE 600

LOS ANGELES, CA 90049

**Part III** Continuation of Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
BALDWIN PARK FAMILY HOUSING LP - 95-4763156, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-15.	51,826.	X		N/A	X		.50%
BATTERIES INCLUDED L.P. - 32-0110831, 6265 VAREL AVENUE, WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	29,036.	46,263.	X		N/A	X		.50%
BREEZEWOOD VILLAGE SENIOR HOUSING LP - 95-4714534, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	12,788.	6,406,432.	X		N/A	X		99.90%
CANBY WOODS LP - 45-2411404 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-55.	39,559.	X		N/A	X		.49%
CANYON CREEK SENIORS LP - 27-0222734, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-32.	13,692.	X		N/A	X		.50%
CARSON CITY CENTER SENIOR HOUSING LP - 26-3781359, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-26.	636,428.	X		N/A	X		.45%
CARSON HOUSING LIMITED PTNSHP - 95-4641834, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-167.	33,620.	X		N/A	X		5.00%
CASA LUCERNA KRS LP - 20-8513712, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-28.	18,541.	X		N/A	X		1.00%
CATALINA AVALON LIMITED - 95-4771274, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-14.	26,725.	X		N/A	X		.50%

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							Yes	No			
CHERRYLEE GARDENS KBS LP - 20-8513323, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-30.	12,195.		X	N/A	X	1.00%
CUDAHY GARDENS PRESERVATION - 33-0790870, 60 COLUMBUS CIRCLE, NEW YORK, NY 10023	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	72.	-60,658.		X	N/A	X	5.00%
DABOYS, L.P. - 95-4750037 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	14,635.	29,746.		X	N/A	X	5.00%
DANSTRULL, L.P. - 54-2157528 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	12,376.	22,089.		X	N/A	X	.50%
DIVINE SENIOR APARTMENTS ASSOC., LP - 34-2029680, 9 CUSHING, SUITE 200, IRVINE, CA 92618	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	12,272.	89,941.		X	N/A	X	.51%
DOWNTOWN RENUAL, LP - 36-4559813, 6265 VARIEL AVENUE, WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	12,653.	37,488.		X	N/A	X	.50%
DRAKE MANOR KBS LP - 20-8513359, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-29.	48,961.		X	N/A	X	1.00%
EUCALYPTUS PARK HOMES, LP - 46-1470140, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-11,628.	255,314.		X	N/A	X	100%
FIGJAM, LP - 56-2383273 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	83.	76,013.		X	N/A	X	1.00%

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							Yes	No			
FONTANA TOSCANA LIMITED PARTNERSHIP - 27-2053814, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-206.	179,881.		X	N/A	X	.50%
FREDERICK & 52ND L.P. - 33-0824730, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-15.	18,055.		X	N/A	X	.50%
FREDERICK AND 52ND II, L. P. - 33-0981102, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	0.	0.		X	N/A	X	.50%
GARFIELD GARDENS, L.P. - 26-1278130, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-17.	519,372.		X	N/A	X	.50%
GOLDWARE SR HOUSING LP - 95-4790789, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-501.	87,025.		X	N/A	X	10.00%
GRACE HOUSING LIMITED PTNSHIP - 95-4641840, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-206.	42,836.		X	N/A	X	5.00%
GROW A PEAR, LP - 37-1552106 6265 VAREL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-12.	102,575.		X	N/A	X	.50%
HARMONY ASSOCIATES LP - 95-4237550, 535 WEST COLORADO STREET, #300, GLENDALE, CA 91204	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	0.	1.		X	N/A	X	10.00%

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							Yes	No		Yes	No	
HAZELTINE & WYANDOTTE, LP - 46-1479786, 6265 VARIEL AVENUE, WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-5.	138,415.		X	N/A		X	.05%
HEACOCK COTTONWOOD II, LP - 87-0700073, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-11.	55,387.		X	N/A		X	.50%
HEACOCK COTTONWOOD III LP - 37-1497350, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4.	10,235.		X	N/A		X	.10%
HEACOCK COTTONWOOD IV, LP - 20-3008277, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4.	12,819.		X	N/A		X	.10%
HEACOCK COTTONWOOD, LP - 33-0658716, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1,498.	45,117.		X	N/A		X	50.00%
HEMET VISTAS I, L.P. - 33-0708596, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1,124.	84,673.		X	N/A		X	50.00%
HEMET VISTAS II LP - 33-0882146, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-11.	19,051.		X	N/A		X	.50%
HOW BOUT THEM APPLES, LP - 16-1766220, 6265 VARIEL AVENUE, WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	13,575.	38,674.		X	N/A		X	.50%
INDIO DESERT PALMS LP - 33-0622016, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-32.	184,231.		X	N/A		X	1.00%



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							Yes	No		Yes	No	
INGLEWOOD MEADOWS KBS LP - 20-8513469, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-42.	47,403.	X		N/A	X		1.00%
KINGS BEACH HOUSING - 27-2065129, 9 CUSHING, SUITE 200, IRVINE, CA 92618	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	17,431.	921,534.	X		N/A	X		.49%
LARK ELLEN LIMITED PARTNERSHIP - 95-4636338, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1,792.	76,096.	X		N/A	X		50.00%
LEAN MEAN FIGHTING MACHINE, LP - 80-0209316, 6265 VARIEL AVENUE, WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	14,978.	31,042.	X		N/A	X		.50%
LEFFINGWELL MANOR KBS LP - 20-8513522, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-23.	72,095.	X		N/A	X		1.00%
MENIFEE VINEYARDS LP - 90-0351554, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-49.	317,459.	X		N/A	X		5.00%
MISSION LARUE II, L. P. - 38-3709170, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-5.	8,630.	X		N/A	X		.10%
MISSION LARUE LP - 61-1416614 44-139 MONTEREY AVENUE, SUITE PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-17.	31,306.	X		N/A	X		.50%
MONTECITO APARTMENTS HOUSING, L.P. - 45-0707609, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-10.	476.	X		N/A	X		.49%

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							Yes	No		Yes	No	
MV HEMLOCK LIMITED			HOUSING CORPORATION OF AMERICA	RELATED	-11.	146,286.			N/A	X		.10%
PARTNERSHIP - 45-1968847, 5051 CANYON CREST DRIVE, SUITE 200, RIVERSIDE, CA	LOW-INCOME HOUSING	CA										
MV RANCHO DORADO II LP - 80-0214621, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-36.	41,029.	X		N/A	X		.50%
MV RANCHO DORADO LP - 90-0351557, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-149.	7,417,661.	X		N/A	X		.50%
NORTH DOWNTOWN RENUAL, LP - 59-3810727, 6265 VARIEL AVENUE, WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	4,232.	-59,565.	X		N/A	X		.50%
NORTHLAND VILLAGE ASSOC., LP - 34-2029686, 9 CUSHING, SUITE 200, IRVINE, CA 92618	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	13,596.	116,048.	X		N/A	X		.51%
OPUS AT ECHO, LP - 86-1114696 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	21.	216.	X		N/A	X		1.00%
PD HOVELY LIMITED PARTNERSHIP - 33-0984175, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-35.	82,991.	X		N/A	X		.50%
REGENCY TOWERS SENIOR HOUSING - 27-1394434, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-17.	43,633.	X		N/A	X		.50%
REGENT PLAZA KRS LP - 20-8513589, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-16.	95,872.	X		N/A	X		1.00%

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							Yes	No		Yes	No	
RITTENHOUSE LIMITED			HOUSING CORPORATION OF AMERICA									
PARTNERSHIP - 87-0798872,	LOW-INCOME											
11812 SAN VICENTE BLVD.,	HOUSING	CA		RELATED	-57.	137,312.	X		N/A	X		.50%
SUITE 600, LOS ANGELES, CA												
RIVERSIDE GARDENS												
PRESERVATION - 33-0790860, 60	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
COLUMBUS CIRCLE, NEW YORK, NY	HOUSING	CA		RELATED	44.	-85,329.	X		N/A	X		
10023												
SAN JACINTO SANTA FE LP -												
20-5664828, 44-139 MONTEREY	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
AVENUE, SUITE A, PALM DESERT,	HOUSING	CA		RELATED	-7.	4,049.	X		N/A	X		.10%
CA 92260												
SAN REMO HESPERIA II LP -												
90-0351541, 44-139 MONTEREY	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
AVENUE, SUITE A, PALM DESERT,	HOUSING	CA		RELATED	-24.	210,973.	X		N/A	X		.50%
CA 92260												
SAN REMO HESPERIA LP -												
75-3254842, 44-139 MONTEREY	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
AVENUE, SUITE A, PALM DESERT,	HOUSING	CA		RELATED	-31.	32,227.	X		N/A	X		.50%
CA 92260												
SANTA ANA HOUSING LTD.												
PARTNERSHIP - 95-4793853,	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
11812 SAN VICENTE BLVD.,	HOUSING	CA		RELATED	11.	466.	X		N/A	X		.50%
SUITE 600, LOS ANGELES, CA												
SIENA COURT APARTMENTS, LP -												
27-0517789, 9 CUSHING, SUITE	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
200, IRVINE, CA 92618	HOUSING	CA		RELATED	-58.	797,131.	X		N/A	X		.49%
SKYLINE VILLAGE LP -												
95-4789860, 11812 SAN VICENTE	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
BLVD., SUITE 600, LOS	HOUSING	CA		RELATED	-28.	59,409.	X		N/A	X		.50%
ANGELES, CA 90049												
THE COMEBACK, LP - 90-0759561												
6265 VAREL AVENUE	LOW-INCOME		HOUSING CORPORATION OF AMERICA									
WOODLAND HILLS, CA 91367	HOUSING	CA		RELATED	16.	32,870.	X		N/A	X		1.00%

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							Yes	No		Yes	No	
THROMBEBONE, LP - 95-4749667			HOUSING CORPORATION OF AMERICA	RELATED	437.	8,852.			N/A	X		12.50%
6265 VAREL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA										
URBAN RENUAL LP - 95-4880342			HOUSING CORPORATION OF AMERICA	RELATED	21.	61,755.			N/A	X		1.00%
6265 VAREL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA										
WHITNEY-ORION, L.L.C. - 43-1831839, 7777 BONHOMME, SUITE 1210, ST. LOUIS, MO 63105	LOW-INCOME HOUSING	MO	HOUSING CORPORATION OF AMERICA	RELATED	0.	-2,950.			N/A	X		1.00%
WILDOMAR TRES LAGOS LP - 90-0351550, 44-139 MONTEREY AVENUE, SUITE A, PALM DESERT, CA 92260	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	0.	740,614.			N/A	X		.50%
YOUTHEMAN L.P. - 95-4799010			HOUSING CORPORATION OF AMERICA									
6265 VAREL AVENUE WOODLAND HILLS, CA 91367	LOW-INCOME HOUSING	CA			14,002.	69,662.			N/A	X		5.00%
FOOTHILL TERRACE HOUSING, LP - 46-1479212, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-12.	338.			N/A	X		.01%
JEFFERSON BOULEVARD HOUSING PARTNERS, LP - 27-4515376, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1.	239.			N/A	X		.00%
WILLIAM PENN MANOR HOUSING, LP - 46-4016023, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	0.	0.			N/A	X		.01%
WHITTIER SENIOR HOUSING, LP - 46-2664381, 11812 SAN VICENTE BLVD., SUITE 600, LOS ANGELES, CA 90049	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1.	892.			N/A	X		.01%



Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	OTHER KINGSTON 17" LCD MONITOR	010107SL		3.00	16	235.			235.	235.		0.
2	OKIDATA COLOR PRINTER	010107SL		3.00	16	799.			799.	799.		0.
3	UNIVERSAL CELERON DESKTOP TOWER	010107SL		3.00	16	473.			473.	473.		0.
4	LOGITECH SPEAKER SET	010107SL		3.00	16	15.			15.	15.		0.
5	SALES TAX	010107SL		3.00	16	111.			111.	111.		0.
6	COMPUTER REPAIR	010107SL		3.00	16	91.			91.	91.		0.
7	LASER PRINTER	012807SL		3.00	16	426.			426.	426.		0.
8	MFC8460N DELL COMPUTER AMD	030107SL		3.00	16	912.			912.	912.		0.
9	ATHLON SEAGATE 7200 DATA	030107SL		3.00	16	125.			125.	125.		0.
10	320 GB KINGWIN TL-35 CS	030107SL		3.00	16	47.			47.	47.		0.
11	SATA ENCLOSURE USB POWERED	030107SL		3.00	16	43.			43.	43.		0.
12	EXTENSION W/5 MOTOR HP LASERJET 3390	030107SL		3.00	16	700.			700.	700.		0.
13	ALL-IN-ONE DV9335NR/ CORE 2	090707SL		3.00	16	1,392.			1,392.	1,392.		0.
14	DUO T5300/204 CITY GEAR MESSENGER	060807SL		3.00	16	44.			44.	44.		0.
15	NOTEBOOK V450 LASER CORDLESS	060807SL		3.00	16	50.			50.	50.		0.
16	NOTEBOOK GM5442 CORE 2	060807SL		3.00	16	857.			857.	857.		0.
17	E4400-2048-500 LX7 CORDLESS OPTICAL MOUSE/SI	062207SL		3.00	16	32.			32.	32.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
18	NATURAL ERGO KEYBOARD	0622207SL	SL	3.00	16	53.			53.	53.		0.
19	ACTN DSL MODEM W/4	062707SL	SL	3.00	16	75.			75.	75.		0.
20	COMPUTER CABLE PSC UPDATE	070107SL	SL	3.00	16	42.			42.	42.		0.
21	COMPUTER/REPAIR	080107SL	SL	3.00	16	96.			96.	96.		0.
22	HP A6130N DESKTOP COMPUTER	091207SL	SL	3.00	16	801.			801.	801.		0.
23	BEST BUY - COMPUTER I1525-122B COMPUTER	050308SL	SL	3.00	16	972.			972.	972.		0.
24	& ACCESSORIES	082808SL	SL	3.00	16	881.			881.	881.		0.
25	BEST BUY DV7-1135 NR - LAPTOP	120308SL	SL	3.00	16	1,368.			1,368.	1,368.		0.
26	BEST BUY X2 4800/3072/320/VP/S	120308SL	SL	3.00	16	828.			828.	828.		0.
27	COMPUTER - JOE OLSON	060810SL	SL	3.00	16	779.			779.	671.		108.
28	COMPUTER - BONNIE YOUNG	072610SL	SL	3.00	16	749.			749.	603.		146.
29	FURNISHINGS	120100SL	SL	7.00	16	1,020.			1,020.	1,020.		0.
30	FURNISHINGS	101400SL	SL	7.00	16	3,818.			3,818.	3,818.		0.
31	CONFERENCE TABLE	010807SL	SL	5.00	16	319.			319.	319.		0.
32	REFRIGERATOR	012307SL	SL	5.00	16	160.			160.	160.		0.
33	CONFERENCE TABLE LEGS	020707SL	SL	5.00	16	319.			319.	319.		0.
34	OFFICE FURNITURE	022207SL	SL	5.00	16	1,126.			1,126.	1,126.		0.
35	BOOKCASES	022207SL	SL	5.00	16	80.			80.	80.		0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
36	VACUUM CLEANER	0222207SL		5.00	16	102.			102.	102.		0.
37	OFFICE FURNITURE (9 LEATHER CHAIRS)	020107SL		5.00	16	2,143.			2,143.	2,143.		0.
38	OFFICE FURNITURE	020107SL		5.00	16	509.			509.	509.		0.
39	FURNISHINGS	020107SL		5.00	16	307.			307.	307.		0.
40	FURNISHINGS	020107SL		5.00	16	40.			40.	40.		0.
41	RC WILLEY 2 LOBBY DESKS	102008SL		5.00	16	3,435.			3,435.	2,862.		572.
42	WALLING DATA SYSTEMS	012807SL		3.00	16	39.			39.	39.		0.
43	MICROSOFT WINDOWS XP PRO	010907SL		3.00	16	165.			165.	165.		0.
44	QUICKBOOKS PREMIER 2007	040707SL		3.00	16	362.			362.	362.		0.
45	MS OFFICE 2007	062307SL		3.00	16	277.			277.	277.		0.
46	MS OFFICE 2007	113007SL		3.00	16	320.			320.	320.		0.
47	MICROSOFT OFFICE SMALL BUSINESS	082808SL		3.00	16	130.			130.	130.		0.
48	COMPUTER	010611SL		5.00	16	854.			854.	342.		171.
49	COMPUTER AND SOFTWARE	020411SL		5.00	16	2,091.			2,091.	802.		418.
50	COMPUTER	022511SL		5.00	16	684.			684.	251.		137.
51	COMPUTER SOFTWARE	010611SL		3.00	16	315.			315.	210.		105.
52	COMPUTER	011812SL		5.00	16	2,399.			2,399.	440.		480.
53	COMPUTER EQUIPMENT	020111SL		5.00	16	700.			700.	268.		140.



Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
54	COMPUTERS (2)	062212	SL	5.00	16	2,676.			2,676.	268.		535.
55	COMPUTER EQUIPMENT	071712	SL	5.00	16	872.			872.	73.		174.
56	COMPUTER EQUIPMENT	100112	SL	5.00	16	440.			440.	22.		88.
57	COMPUTER	062813	SL	5.00	16	534.			534.			53.
58	DESK	041813	SL	5.00	16	349.			349.			47.
59	CAMERA	080713	SL	5.00	16	1,139.			1,139.			95.
	* 990 PAGE 10 TOTAL					40,720.		0.	40,720.	29,516.	0.	3,269.
	OTHER					40,720.		0.	40,720.	29,516.	0.	3,269.
	* GRAND TOTAL 990											
	PAGE 10 DEPR											

Form **4562**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Depreciation and Amortization** 990  
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

**2013**Attachment  
Sequence No **179**

HOUSING CORPORATION OF AMERICA

FORM 990 PAGE 10

87-0457932

**Part I** Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II** Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,269.

**Part III** MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs.	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

**Part IV** Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	3,269.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

316251  
12-19-13 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

**Part V** **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed?				Yes <input type="checkbox"/> No <input type="checkbox"/>		24b If "Yes," is the evidence written?				Yes <input type="checkbox"/> No <input type="checkbox"/>	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25			
26 Property used more than 50% in a qualified business use											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29		

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes <input type="checkbox"/> No <input type="checkbox"/>
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.	
39 Do you treat all use of vehicles by employees as personal use?	
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	
41 Do you meet the requirements concerning qualified automobile demonstration use?	
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.	

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	