

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2019)

Part III Statement of Program Service Accomplishments

Check 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 \$ 1,400,694	including grants of \$ 37,863	)(Revenue \$ 1,829,189)
	See Additional Data			

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 ►	1,400,694
-----------	----------------------------------	-----------

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 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? If "Yes," complete Schedule C, Part III	5	No
6 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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 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? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10	No
11 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.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
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? If "Yes," complete Schedule D, Part VII 	11b	No
c 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? If "Yes," complete Schedule D, Part VIII 	11c Yes	
d 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? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f 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)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 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? If "Yes," complete Schedule F, Parts II and IV	15	No
16 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? If "Yes," complete Schedule F, Parts III and IV	16	No
17 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? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 	21	No

Part IV Checklist of Required Schedules (continued)

		Yes	No	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	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? If "Yes," complete Schedule J	23	Yes	
24a	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
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? If "Yes," complete Schedule L, Part I	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	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):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	Yes	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37	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? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes	

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	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	6	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

2a 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	2a 13			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		2b		No
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b		
4a 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)?		4a		No
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a 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?		6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a 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?		7a		No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12	10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11 Section 501(c)(12) organizations. Enter:				
a Gross income from members or shareholders	11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a		
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	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 720, Schedule N.		15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		No

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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
1a	Enter the number of voting members of the governing body at the end of the tax year	7	
	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.		
b	Enter the number of voting members included in line 1a, above, who are independent	0	
2	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?	2	No
3	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?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	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?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	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	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	No
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	No
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	No
15	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?		
a	The organization's CEO, Executive Director, or top management official	15a	No
b	Other officers or key employees of the organization	15b	No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes
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?	16b	Yes

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 Form 1023 (or 1024-A if applicable), 990, and 990-T (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, address, and telephone number of the person who possesses the organization's books and records:
▶CAROL CROMAR 1592 SOUTH 500 WEST SUITE 202 BOUNTIFUL, UT 84010 (801) 819-7989

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Form **990** (2019)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								612,493	0	97,650

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 5

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
THOMAS L SAFRAN, 11812 SAN VICENTE BLVD 600 LOS ANGELES, CA 900495063	ADMINISTRATIVE SERVICES FEE	190,130

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 1

Form 990 (2019)										Page 9	
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		
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .					1a					
	b Membership dues . . .					1b					
	c Fundraising events . . .					1c					
	d Related organizations					1d					
	e Government grants (contributions)					1e					
	f All other contributions, gifts, grants, and similar amounts not included above					1f					
	g Noncash contributions included in lines 1a - 1f:\$					1g					
	h Total. Add lines 1a-1f ▶										
Program Service Revenue						Business Code					
	2a PARTNERSHIP FEE REVENU					531110	1,370,335	1,370,335			
	b INCENTIVE MANAGEMENT F					531110	190,130	190,130			
	c CONSULTING FEE INCOME					531110	177,500	177,500			
	d REIMBURSED EXPENSES					531110	66,723	66,723			
	e DEVELOPER FEE INCOME					531110	20,417	20,417			
	f All other program service revenue.										
	g Total. Add lines 2a–2f. ▶					1,825,105					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						185,137				185,137
	4 Income from investment of tax-exempt bond proceeds ▶										
	5 Royalties ▶										
			(i) Real	(ii) Personal							
	6a Gross rents	6a									
	b Less: rental expenses	6b									
	c Rental income or (loss)	6c									
	d Net rental income or (loss) ▶										
			(i) Securities	(ii) Other							
	7a Gross amount from sales of assets other than inventory	7a									
	b Less: cost or other basis and sales expenses	7b									
	c Gain or (loss)	7c									
	d Net gain or (loss) ▶										
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					8a					
	b Less: direct expenses					8b					
	c Net income or (loss) from fundraising events . . . ▶										
	9a Gross income from gaming activities. See Part IV, line 19					9a					
	b Less: direct expenses					9b					
	c Net income or (loss) from gaming activities . . . ▶										
	10a Gross sales of inventory, less returns and allowances . . .					10a					
b Less: cost of goods sold . . .					10b						
c Net income or (loss) from sales of inventory . . . ▶											
Miscellaneous Revenue					Business Code						
11a MISCELLANEOUS INCOME					531110	4,084	4,084				
b _____											
c _____											
d All other revenue											
e Total. Add lines 11a–11d ▶						4,084					
12 Total revenue. See instructions ▶						2,014,326	1,829,189	0		185,137	

Form 990 (2019)

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	10,000	10,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	27,863	27,863		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	364,500	364,500		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	624,004	505,182	118,822	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	132,179	132,179		
10 Payroll taxes	72,855	72,855		
11 Fees for services (non-employees):				
a Management				
b Legal	4,248		4,248	
c Accounting	25,680		25,680	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	190,130	190,130		
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	20		20	
12 Advertising and promotion	1,050		1,050	
13 Office expenses	26,783		26,783	
14 Information technology	12,869		12,869	
15 Royalties				
16 Occupancy	30,600	27,540	3,060	
17 Travel	14,122	14,122		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,345		1,345	
20 Interest	24,400	24,400		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,122	5,510	612	
23 Insurance	4,193	4,193		
24 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.)				
a RESIDENT SERVICES EXPEN	22,220	22,220		
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,595,183	1,400,694	194,489	0
26 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 SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing		490,338	1	206,456	
	2	Savings and temporary cash investments		640,975	2	1,185,891	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		2,514,092	4	7,088,241	
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net		1,557,489	7	435,732	
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		4,568	9	4,568	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	76,253			
	b	Less: accumulated depreciation	10b	63,443	15,683	10c	12,810
	11	Investments—publicly traded securities			11		
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11		2,745,919	13	2,745,919	
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		1,658	15	1,658	
16	Total assets. Add lines 1 through 15 (must equal line 34)		7,970,722	16	11,681,275		
Liabilities	17	Accounts payable and accrued expenses		33,669	17	30,199	
	18	Grants payable			18		
	19	Deferred revenue		1,279	19	1,285	
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties		2,383,876	23	0	
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	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			25		
	26	Total liabilities. Add lines 17 through 25		2,418,824	26	31,484	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		5,551,898	27	11,649,791	
	28	Net assets with donor restrictions			28		
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
32	Total net assets or fund balances		5,551,898	32	11,649,791		
33	Total liabilities and net assets/fund balances		7,970,722	33	11,681,275		

Part XI Reconciliation of Net AssetsCheck 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	2,014,326
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,595,183
3	Revenue less expenses. Subtract line 2 from line 1	3	419,143
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,551,898
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	5,678,750
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	11,649,791

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
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		No
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	Yes	
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.		No
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?		No
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.		

Additional Data

Software ID:

Software Version:

EIN: 87-0457932

Name: HOUSING CORPORATION OF AMERICA

Form 990 (2019)

Form 990, Part III, Line 4a:

DEVELOP AND MANAGE HOUSING PROJECTS FOR LOW AND MODERATE INCOME INDIVIDUALS AND FAMILIES.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
HOUSING CORPORATION OF AMERICA

Employer identification number
87-0457932

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10☒ 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.)
- 11☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12☐ 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3	The value of services or facilities furnished by a governmental unit to the organization without charge..						
4	Total. Add lines 1 through 3						
5	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). . .						
6	Public support. Subtract line 5 from line 4.						
Section B. Total Support							
	Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4. . .						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9	Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (see instructions)					12	
13	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							
14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))					14	
15	Public support percentage for 2018 Schedule A, Part II, line 14					15	
16a	33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐						
b	33 1/3% support test—2018. 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 stop here. The organization qualifies as a publicly supported organization ▶ ☐						
17a	10%-facts-and-circumstances test—2019. 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 stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
b	10%-facts-and-circumstances test—2018. 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 stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐						
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐						

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

(Complete only if you checked the box on line 10 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			50,039	21,843		71,882
2 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	1,865,616	2,160,135	2,880,830	2,870,307	1,825,105	11,601,993
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1,865,616	2,160,135	2,930,869	2,892,150	1,825,105	11,673,875
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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.	508,583	683,432	1,405,389	1,365,806	297,761	4,260,971
c Add lines 7a and 7b.	508,583	683,432	1,405,389	1,365,806	297,761	4,260,971
8 Public support. (Subtract line 7c from line 6.)						7,412,904

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6.	1,865,616	2,160,135	2,930,869	2,892,150	1,825,105	11,673,875
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5,401	4,719	5,045	183,826	185,137	384,128
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	5,401	4,719	5,045	183,826	185,137	384,128
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,783		974	5,011	4,084	17,852
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,878,800	2,164,854	2,936,888	3,080,987	2,014,326	12,075,855
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

15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	61.390 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	64.340 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	3.180 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	0.270 %

- 19a 33 1/3% support tests—2019.** 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—2018.** 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
1		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
2		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
3a		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3b		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
3c		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4a		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4b		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
4c		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5a		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5b		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
5c		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
6		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .</i>		
7		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9a		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9b		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10a		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
10b		

Part IV

Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations			
1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.			
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions			Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes			
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3 Administrative expenses paid to accomplish exempt purposes of supported organizations			
4 Amounts paid to acquire exempt-use assets			
5 Qualified set-aside amounts (prior IRS approval required)			
6 Other distributions (describe in Part VI). See instructions			
7 Total annual distributions. Add lines 1 through 6.			
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions			
9 Distributable amount for 2019 from Section C, line 6			
10 Line 8 amount divided by Line 9 amount			

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART III, LINE 12	MISCELLANEOUS INCOME CONSISTS OF OTHER INCOME ITEMS GENERATED FROM ACTIVITIES IN LINE WITH THE ORGANIZATION'S MISSION AND PURPOSE.

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93493314019140

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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?

☐ Yes ☐ 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?

☐ Yes ☐ No

Part II

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ 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 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 Revenue included on Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

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

Cat. No. 52283D Schedule D (Form 990) 2019

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 exhibition

b☐ Scholarly research

c☐ Preservation for future generations

d☐ Loan or exchange programs

e☐ Other

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" on 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:

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .

☐ Yes

☐ No

b

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" on 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 on 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:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	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" on 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	76,253	63,443	12,810
e	Other			
Total.	Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶			12,810

Part VII

Investments—Other Securities.

Complete if the organization answered "Yes" on 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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII

Investments—Program Related.

Complete if the organization answered 'Yes' on 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 PARTNERSHIPS	2,745,919	C
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.) ▶	2,745,919	

Part IX

Other Assets.

Complete if the organization answered 'Yes' on 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)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	

Part X

Other Liabilities.

Complete if the organization answered 'Yes' on 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)	
Total. (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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,000,204
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) 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	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	2,000,204
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	14,122
c	Add lines 4a and 4b	4c	14,122
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,014,326

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,581,061
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	1,581,061
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	14,122
c	Add lines 4a and 4b	4c	14,122
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,595,183

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.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 87-0457932
Name: HOUSING CORPORATION OF AMERICA

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	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 FOUNDAT ION. 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 ARE SUBJECT TO EXAMINATION FROM THREE YEARS AFTER THE LATER OF THE ORIGINAL OR EXT ENDED DUE DATE OR THE DATE FILED WITH THE APPLICABLE TAX AUTHORITY.

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	REIMBURSED EXPENSES OFF-SET AGAINST EXPENSES ON AUDITED FINANCIALS 14,122.

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	REIMBURSED EXPENSES OFF-SET AGAINST EXPENSES ON AUDITED FINANCIALS 14,122.

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service

Name of the organization
HOUSING CORPORATION OF AMERICA

Employer identification number
87-0457932

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 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 ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS	32	27,863			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART II	THE ORGANIZATION MADE CONTRIBUTIONS TO ORGANIZATIONS THAT TOTALED OVER \$5,000, HOWEVER NO ONE ORGANIZATION HAD CONTRIBUTIONS IN EXCESS OF \$5,000. AS A RESULT NO ADDITIONAL DISCLOSURE IS NECESSARY.
PART III, LINE 1, COLUMN (A):	THE ORGANIZATION MADE SCHOLARSHIP CONTRIBUTIONS TO ORGANIZATIONS THAT TOTALED OVER \$5,000, HOWEVER NO ONE INDIVIDUAL HAD CONTRIBUTIONS IN EXCESS OF \$5,000. AS A RESULT NO ADDITIONAL DISCLOSURE IS NECESSARY.

Schedule J (Form 990)	Compensation Information	OMB No. 1545-0047
		2019
Department of the Treasury Internal Revenue Service	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. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	
Name of the organization HOUSING CORPORATION OF AMERICA		Employer identification number 87-0457932

Part I Questions Regarding Compensation		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on 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 idemnification 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, officers, including the CEO/Executive Director, regarding the items checked on 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 on 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	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed on 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	No
b Any related organization?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
6 For persons listed on 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	No
b Any related organization?		6b	No
If "Yes," on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		7	No
8 Were any amounts reported on 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	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		9	

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III **Supplemental Information**

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.

Return Reference	Explanation
------------------	-------------

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
HOUSING CORPORATION OF AMERICA

Employer identification number
87-0457932

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

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 ▶ \$

Part II Loans to and/or From Interested Persons.
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 ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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
(1) JON OLSON	OFFICER FAMILY MEMBER	138,968	EMPLOYEE COMPENSATION FOR SERVICES RENDERED		No
(2) BONNIE YOUNG	OFFICER FAMILY MEMBER	127,100	EMPLOYEE COMPENSATION FOR SERVICES RENDERED		No

Part V Supplemental Information

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

Return Reference	Explanation
------------------	-------------

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
HOUSING CORPORATION OF AMERICA

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

87-0457932

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	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.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE AND TAX RETURNS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493314019140	
SCHEDULE R (Form 990)	Related Organizations and Unrelated Partnerships				OMB No. 1545-0047
					2019
	▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.				Open to Public Inspection
Department of the Treasury Internal Revenue Service					
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.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

See Additional Data Table

(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	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a Yes	
b Gift, grant, or capital contribution to related organization(s)	1b Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	No
d Loans or loan guarantees to or for related organization(s)	1d Yes	
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	No
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q Yes	
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

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) SAN REMO HESPERIA II LP	D	141,636	LOAN BALANCE ON BOOKS
(2) GOLDWARE SR HOUSING LP	L	190,130	NEGOTIATED FEE - ARM'S LENGTH
(3) SIENA COURT APARTMENTS LP	D	62,224	LOAN BALANCE ON BOOKS
(4) KINGS BEACH HOUSING ASSOCIATES	D	53,947	LOAN BALANCE ON BOOKS
(5) NORWOOD LEARNING VILLAGE LP	D	1,179,360	LOAN BALANCE ON BOOKS
(6) VETERANS VILLAGE	A	165,000	STATED INTEREST ON LOAN

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 87-0457932
Name: HOUSING CORPORATION OF AMERICA

Form 990, Schedule R, Part III - 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) Dispropportionate 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	
1230 COLE AVENUE LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 86-1168312	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	17,675	-45,897		No		Yes		0.010 %
12TH STREET PARTNERS LP 9 CUSHING SUITE 200 IRVINE, CA 92618 30-0558126	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-34	216,533		No		Yes		
AIN'T THAT A PEACH LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 38-3737724	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	10,385	-7,191		No		Yes		0.010 %
ARROW PLAZA KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513411	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-7	14,392		No		Yes		0.010 %
BALDWIN PARK FAMILY HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4763156	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-12	50,561		No		Yes		0.010 %
BATTERIES INCLUDED LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 32-0110831	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	15,448	53,109		No		Yes		0.010 %
BREEZEWOOD VILLAGE SENIOR HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4714534	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	13,447	6,401,818		No			No	99.900 %
BRIDGECOURT APARTMENTS LP 26 CORPORATE PARK DRIVE SUITE 200 IRVINE, CA 926063115 47-2988345	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED				No		Yes		
CANBY WOODS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 45-2411404	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-25	20,394		No		Yes		
CANYON CREEK SENIORS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 27-0222734	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-22	370		No		Yes		0.010 %
CARSON CITY CENTER SENIOR HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 26-3781359	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-13	637,314		No		Yes		
CARSON FIGUEROA AFFORDABLE HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 81-4100603	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-23	895		No		Yes		
CARSON HOUSING LIMITED PARTNERSHIP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4641834	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED		43,600		No		Yes		0.050 %
CASA LUCERNA KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513712	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	4	25,573		No		Yes		0.010 %
CATALINA AVALON LIMITED 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4771274	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-13	38,887		No		Yes		0.010 %

Form 990, Schedule R, Part III - 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) Disproprrtionate 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	
CHERRYLEE GARDENS KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513323	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-12	15,528		No		Yes		0.010 %
CORONA VILLAS HOUSING LP 11811 SAN VICENTE BLVD LOS ANGELES, CA 90049 83-1692775	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-168	1,495,092		No		Yes		0.010 %
COVINA GARDENS KBS LP 9350 WILSHIRE BLVD SUITE 402 BEVERLY HILLS, CA 90212 01-0949692	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED				No		Yes		0.100 %
DABOYS LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 95-4750037	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	235	891		No		Yes		0.050 %
DANSTRULL LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 54-2157528	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	15,245	15,843		No		Yes		0.010 %
DIVINE SENIOR APARTMENTS ASSOC LP 9 CUSHING SUITE 200 IRVINE, CA 92618 34-2029680	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-6	31,688		No		Yes		0.010 %
DOWNTOWN RENUAL LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 36-4559813	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	15,104	60,307		No		Yes		0.010 %
DRAKE MANOR KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513359	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	2	32,451		No		Yes		0.010 %
DUDLEY OAKS 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 81-2807847	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-23	9,043		No		Yes		1.000 %
EUCALYPTUS PARK HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-1470140	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED		599		No		Yes		1.000 %
FIGJAM LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 56-2383273	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	154	642	Yes			Yes		0.010 %
FONTANA SIENA PARTNERS LP 15635 ALTON PARKWAY SUITE 375 IRVINE, CA 92618 80-0918411	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-28	407,881		No		Yes		
FONTANA TOSCANA LIMITED PARTNERSHIP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 27-2053814	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-22	32,136		No		Yes		0.010 %
FOOTHILL TERRACE HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-1479212	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-6	12,229		No		Yes		
FREDERICK & 52ND LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 33-0824730	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4	27,695		No		Yes		0.010 %

Form 990, Schedule R, Part III - 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	
FREDERICK AND 52ND II L P 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 33-0981102	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4	24,640		No		Yes		0.010 %
GARDENS ON GARFIELD LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 26-1278130	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-16	30,288		No		Yes		0.010 %
GIBERT LINDSAY HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 81-3446021	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-85	3,077,286		No		Yes		
GOLDWARE SR HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4790789	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-382	79,752		No		Yes		0.100 %
GRACE HOUSING LIMITED PTNSHIP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4641840	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1	21,336		No		Yes		0.050 %
GRAYVILLE HOUSING LP 11811 SAN VICENTE BLVD LOS ANGELES, CA 90049 83-0916841	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-247	3,409,117		No			No	0.490 %
GRAYVILLE LIMITED PARTNERSHIP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4798332	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-36	37,471		No		Yes		0.010 %
GROW A PEAR LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 37-1552106	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	10,292	47,131		No		Yes		0.010 %
HANCOCK GARDENS SENIOR APARTMENTS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 47-4457775	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-45	11,043		No		Yes		1.000 %
HARMONY ASSOCIATES LP 535 WEST COLORADO STREET 300 GLENDALE, CA 91204 95-4237550	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED			Yes			Yes		0.100 %
HAZELTINE & WYANDOTTE LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 46-1479786	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	15,542	44,393		No		Yes		0.010 %
HEACOCK COTTONWOOD II LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 87-0700073	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-8	28,088		No		Yes		0.010 %
HEACOCK COTTONWOOD III LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 37-1497350	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-2	5,383		No		Yes		
HEACOCK COTTONWOOD IV LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 20-3008277	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-2	4,393		No		Yes		
HOW BOUT THEM APPLES LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 16-1766220	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	16,736	146,696		No		Yes		0.010 %

Form 990, Schedule R, Part III - 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) Disproprtionate 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	
HWD EL CENTRO HOUSING LP 11811 SAN VICENTE BLVD LOS ANGELES, CA 90049 83-1329248	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-95	1,302,319		No			No	0.490 %
INGLEWOOD MEADOWS KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513469	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	5	70,049		No		Yes		0.010 %
JEFFERSON BOULEVARD HOUSING PARTNERS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 27-4515376	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4	4,866		No		Yes		
JURUPA VALLEY VISTA RIO PARTNERS LP 100 PACIFICA SUITE 205 IRVINE, CA 92618 46-2050922	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-20	433,777		No		Yes		0.010 %
KINGS BEACH HOUSING ASSOCIATES 9 CUSHING SUITE 200 IRVINE, CA 92618 27-2065129	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-35	88,176		No		Yes		
KINGS CANYON HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 82-1176591	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-37	287		No		Yes		
LARK ELLEN LIMITED PARTNERSHIP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4636338	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-80	86,585		No		Yes		0.500 %
LEAN MEAN FIGHTING MACHINE LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 80-0209316	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	15,451	25,499		No		Yes		0.010 %
LEFFINGWELL MANOR KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513522	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4	27,903		No		Yes		0.010 %
MENIFEE VINEYARDS LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 90-0351554	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-28	28,885		No		Yes		0.010 %
MILLBROOK PARK HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 82-1149124	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-58	546		No		Yes		
MISSION LARUE II L P 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 38-3709170	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4	4,635		No		Yes		
MISSION LARUE LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 61-1416614	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-10	33,448		No		Yes		0.010 %
MONTECITO APARTMENTS HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 45-0707609	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-1	20,286		No		Yes		
MORENO VALLEY COTTONWOOD 1R PARTNERS LP 100 PACIFICA SUITE 205 IRVINE, CA 92618 38-3970921	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-12	104,260		No		Yes		0.010 %

Form 990, Schedule R, Part III - 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) Dispropportionate 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	
MV HEMLOCK LIMITED PARTNERSHIP 5051 CANYON CREST DRIVE SUITE 200 RIVERSIDE, CA 92507 45-1968847	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-4	8,803		No		Yes		
MV RANCHO DORADO II LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 80-0214621	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-20	101,233		No		Yes		0.010 %
MV RANCHO DORADO LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 90-0351557	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-19	45,400		No		Yes		0.010 %
NORTH DOWNTOWN RENUAL LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 59-3810727	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	4,645	-48,510		No			No	0.010 %
NORTHLAND VILLAGE ASSOC LP 9 CUSHING SUITE 200 IRVINE, CA 92618 34-2029686	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	20,471	62,835		No		Yes		0.010 %
NORWOOD LEARNING VILLAGE LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 47-4082111	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-27	185		No		Yes		
OPUS AT ECHO LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 86-1114696	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-2	190		No			No	0.010 %
PD HOVELY LIMITED PARTNERSHIP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 33-0984175	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED		58,743		No		Yes		0.010 %
PLAYA SENIOR AFFORDABLE HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-3396362	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-28	24		No		Yes		
RANCHO CALIFORNIA 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 47-4777015	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-23	38,312		No		Yes		0.010 %
REGENCY TOWERS SENIOR HOUSING 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 27-1394434	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	9	71,834		No		Yes		0.010 %
REGENT PLAZA KBS LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 20-8513589	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	11	16,594		No		Yes		0.010 %
RITTENHOUSE LIMITED PARTNERSHIP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 87-0798872	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-33	126,037		No		Yes		0.010 %
RIVERSIDE CEDAR GLEN PARTNERS LP 100 PACIFICA SUITE 205 IRVINE, CA 92618 27-3196456	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-22	55,745		No		Yes		
SAN JACINTO SANTA FE LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 20-5664828	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-6	5,658		No		Yes		

Form 990, Schedule R, Part III - 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) Dispropportionate 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	
SAN REMO HESPERIA II LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 90-0351541	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-19	295,069		No		Yes		0.010 %
SAN REMO HESPERIA LP 44-139 MONTEREY AVENUE SUITE A PALM DESERT, CA 92260 75-3254842	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-23	26,381		No		Yes		0.010 %
SANTA ANA HOUSING LTD PARTNERSHIP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4793853	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	51	272		No		Yes		0.010 %
SIENA COURT APARTMENTS LP 9 CUSHING SUITE 200 IRVINE, CA 92618 27-0517789	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-33	106,403		No		Yes		
SKYLINE VILLAGE LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 95-4789860	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-25	56,178		No		Yes		0.010 %
THE COMEBACK LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 90-0759561	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED				No		Yes		0.010 %
THROWMEABONE LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 95-4749667	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	3,371	7,532		No		Yes		0.500 %
TOWN MEADOWS LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 95-4749667	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-2,732	918		No		Yes		0.500 %
URBAN RENUAL LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 95-4880342	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	37	585		No		Yes		0.010 %
VILLA RAINTREE LP 11811 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 83-2432066	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-24,693	536,079		No		Yes		1.000 %
WAHMONY GATES LP 6330 VARIEL AVENUE STE 201 WOODLAND HILLS, CA 91367 82-4095512	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	18,086	71,813		No		Yes		0.010 %
WHITNEY-ORION LLC 7777 BONHOMME SUITE 1210 ST LOUIS, MO 63105 43-1831839	LOW-INCOME HOUSING	MO	HOUSING CORPORATION OF AMERICA	RELATED		500		No		Yes		0.010 %
WHITTIER SENIOR HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-2664381	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-12	22,228		No		Yes		
WILLIAM PENN MANOR HOUSING LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-4016023	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-9	266		No		Yes		
WILMINGTON & 118TH LP 11812 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-3499267	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-81	742,573		No		Yes		0.010 %

Form 990, Schedule R, Part III - 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) Disproprtionate 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	
WILSHIRE TOWERS LP 11811 SAN VICENTE BLVD SUITE 600 LOS ANGELES, CA 90049 46-5703915	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	-75	261,679		No		Yes		
YOUTHEMAN LP 6265 VARIEL AVENUE WOODLAND HILLS, CA 91367 95-4799010	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED	446	1,454		No		Yes		0.050 %
MISSOURI AND BUNDY HOUSING LP	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED				No			No	
WATTS STATION	LOW-INCOME HOUSING	CA	HOUSING CORPORATION OF AMERICA	RELATED				No			No	

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
SAN REMO HESPERIA II LP	D	141,636	LOAN BALANCE ON BOOKS
GOLDWARE SR HOUSING LP	L	190,130	NEGOTIATED FEE - ARM'S LENGTH
SIENA COURT APARTMENTS LP	D	62,224	LOAN BALANCE ON BOOKS
KINGS BEACH HOUSING ASSOCIATES	D	53,947	LOAN BALANCE ON BOOKS
NORWOOD LEARNING VILLAGE LP	D	1,179,360	LOAN BALANCE ON BOOKS
VETERANS VILLAGE	A	165,000	STATED INTEREST ON LOAN