



Rules of
Department of Economic
Development
Division 170—Missouri Housing Development
Commission
Chapter 5—Affordable Housing Assistance Program

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**Title 4—DEPARTMENT OF
ECONOMIC DEVELOPMENT**
Division 170—Missouri Housing
Development Commission
Chapter 5—Affordable Housing
Assistance Program

4 CSR 170-5.010 Definitions
(Rescinded January 30, 2011)

AUTHORITY: Chapter 215 and section 215.030(5), (12), and (19), RSMo Supp. 1989. Original rule filed Dec. 4, 1990, effective June 10, 1991. Emergency amendment filed May 20, 1992, effective May 30, 1992, expired Sept. 26, 1992. Emergency amendment filed Sept. 25, 1992, effective Oct. 5, 1992, expired Feb. 1, 1993. Amended: Filed May 27, 1992, effective Jan. 15, 1993. Rescinded: Filed May 24, 2010, effective Jan. 30, 2011.

**4 CSR 170-5.020 Preparation of Appli-
cation**
(Rescinded January 30, 2011)

AUTHORITY: Chapter 215 and section 215.030(5), (12), and (19), RSMo Supp. 1989. Original rule filed Dec. 4, 1990, effective June 10, 1991. Emergency amendment filed May 20, 1992, effective May 30, 1992, expired Sept. 26, 1992. Emergency amendment filed Sept. 25, 1992, effective Oct. 5, 1992, expired Feb. 1, 1993. Amended: Filed May 27, 1992, effective Jan. 15, 1993. Rescinded: Filed May 24, 2010, effective Jan. 30, 2011.

**4 CSR 170-5.030 Application and Notifica-
tion Process**
(Rescinded January 30, 2011)

AUTHORITY: Chapter 215 and section 215.030(5), (12), and (19), RSMo Supp. 1989. Original rule filed Dec. 4, 1990, effective June 10, 1991. Emergency amendment filed May 20, 1992, effective May 30, 1992, expired Sept. 26, 1992. Emergency amendment filed Sept. 25, 1992, effective Oct. 5, 1992, expired Feb. 1, 1993. Amended: Filed May 27, 1992, effective Jan. 15, 1993. Rescinded: Filed May 24, 2010, effective Jan. 30, 2011.

**4 CSR 170-5.040 Issuance of the Tax Cred-
it**
(Rescinded January 30, 2011)

AUTHORITY: Chapter 215 and section 215.030(5), (12), and (19), RSMo Supp.

1989. Original rule filed Dec. 4, 1990, effective June 10, 1991. Amended: Filed Dec. 3, 1991, effective April 9, 1992. Rescinded: Filed May 24, 2010, effective Jan. 30, 2011.

**4 CSR 170-5.050 Compliance Require-
ments**
(Rescinded January 30, 2011)

AUTHORITY: Chapter 215 and section 215.030(5), (12), and (19), RSMo Supp. 1989. Original rule filed Dec. 4, 1990, effective June 10, 1991. Emergency amendment filed May 20, 1992, effective May 30, 1992, expired Sept. 26, 1992. Emergency amendment filed Sept. 25, 1992, effective Oct. 5, 1992, expired Feb. 1, 1993. Amended: Filed May 27, 1992, effective Jan. 15, 1993. Rescinded: Filed May 24, 2010, effective Jan. 30, 2011.

4 CSR 170-5.100 Introduction

PURPOSE: This rule establishes guidelines to assist eligible donors and eligible agencies in the implementation of the Affordable Housing Assistance Program (AHAP).

PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) All term(s) used in 4 CSR 170-5 shall bear the same meaning as the defined term(s) described herein and in 4 CSR 170-1.100, the state housing act, and, as applicable, in sections 135.350–135.363, RSMo.

(2) The Missouri Housing Development Commission (commission), as an instrument of the state of Missouri, shall administer the Affordable Housing Assistance Program (AHAP), subject to the requirements of state of Missouri law and any regulations promulgated pursuant to state of Missouri law. The commission staff shall provide the application forms to eligible agencies seeking to provide affordable housing and to take advantage of the tax credits issued under this program. Said applications may be obtained at the com-

mission's website or by contacting the commission directly.

(3) As used in the implementation of the AHAP, the following terms shall mean:

(A) Adjusted gross income. An amount equal to adjusted income as such amount is defined under Title 24, *Code of Federal Regulations*, Part 5, published annually in January, herein incorporated by reference and made a part of this rule, as published by the United States Superintendent of Documents, 732 N Capital Street NW, Washington, DC 20402-0001, phone: toll free (866) 512-1800, DC area (202) 512-1800, website: <http://bookstore.gpo.gov>. This rule does not incorporate any subsequent amendments or additions;

(B) Affordable Housing Assistance Programs (AHAP). Those programs designed to provide affordable housing to very low-income persons who would not otherwise be adequately housed;

(C) Affordable housing assistance activities. Includes money, real or personal property, or professional services expended or devoted or contributed through an eligible agency which is providing affordable housing units—

1. Through the use, construction, or rehabilitation of those units; or

2. To eligible occupants through an affordable housing rent subsidy program approved by the commission staff, all in accordance with the criteria established in subsection (3)(C) herein, with the exception of fees to administer rent subsidy programs, which shall not be paid from eligible donations;

(D) Affordable housing rent subsidy. Eligible donation funds that may be set aside to provide to low-income residents a monthly rental assistance. They may not be used for households already receiving rental assistance through other resident assistance programs;

(E) Affordable housing unit. For the purposes of AHAP, means a residential unit generally occupied by persons and families with incomes at or below the levels described in this rule and charging a gross rental rate or bearing a cost to the occupant no greater than thirty percent (30%) of the maximum eligible household income for the affordable housing unit. In the case of owner-occupied units, the cost to the occupant shall be considered the amount of the gross monthly mortgage payment, including casualty insurance, mortgage insurance, and taxes. Gross rent includes the cost of any customary utilities, other than telephone, as approved by the commission staff. If any utilities are paid directly by the



occupant, the maximum rent that may be paid by the occupant is to be reduced by a utility allowance prescribed by the commission staff;

(F) AHAP land use restriction agreement (AHAP LURA). An agreement between the commission and the approved mortgagor which shall be prepared by the commission staff, executed by the applicable parties, and shall restrict the use of the property during the compliance period;

(G) AHAP tax credit. A one (1)-time credit that may be allocated to an eligible donor for up to fifty-five percent (55%) of the total value of the eligible donation;

(H) Application. A written submission of a request for production credits and/or operating assistance credits by an eligible agency which is providing affordable housing units through affordable housing assistance activities, including use, construction, rehabilitation, or grant of affordable housing rent subsidies to eligible occupants in a manner consistent with the AHAP requirements;

(I) Chief elected official. That official elected to the highest governing position in the local jurisdiction in which the development is located;

(J) Compliance period. The AHAP LURA shall restrict the use of the property receiving the benefit of production credits for a period of ten (10) years or for such other period as may be set forth below—

1. For properties that have existing residents, the AHAP LURA shall be filed at the time of the eligible donation or at the closing of the deal, whichever occurs first, and shall remain in place for a period of ten (10) years;

2. For new construction, conversion, or rehabilitation of properties with no existing residents, the AHAP LURA shall be filed at the time of the first eligible donation, and restriction will begin upon issuance of the first certificate of occupancy and shall remain in place for a period of ten (10) years;

3. If the eligible donation is of vacant land for the purpose of developing affordable housing units, the AHAP LURA shall be filed upon donation of the vacant land but will not be effective until the first certificate of occupancy is issued, after which time it shall remain in place for a period of ten (10) years; and

4. Developments receiving an affordable housing rent subsidy shall be subject to the restrictions of the AHAP LURA for as long as the affordable housing rent subsidy is in place and only with regard to those units receiving the affordable housing rent subsidy;

(K) Eligible agency. Any organization performing community services or economic development activities in the state of Mis-

souri having the producing, maintaining, or operating of low-income housing as part of their charter and as one (1) of their stated purposes, and—

1. Holding a ruling from the Internal Revenue Service of the United States Department of Treasury that the organization is exempt from income taxation under the provisions of the *Internal Revenue Code* sections 501(c)3, 501(c)4, or 501(c)6; or

2. Incorporated in the state of Missouri as a not-for-profit corporation under the provisions of Chapter 355, RSMo; or

3. Designated as a community development corporation by the United States government under the provisions of 42 U.S.C.A. 9802; and

4. Not controlled by a for-profit corporation, company, partnership, or entity of any kind; and

5. Any organization not solely relying on AHAP tax credit in the furtherance of their business activities must meet the minimum requirements of subsection (3)(K) and shall have conducted their business activities for at least one (1) year;

(L) Eligible donation. A donation that may be in the form of cash, stock, real estate, professional services, or materials/products and must be eligible for the federal income tax charitable deduction. The donation must be made to an eligible agency which has already received a reservation of AHAP tax credits from the commission staff. To allocate the credit, the commission staff requires supporting documentation evidencing the receipt and value of the donation and a certification form executed by the eligible donor and the eligible agency. To be an eligible donation, the donation must be received by the eligible agency after the date of reservation and prior to the deadline outlined in the reservation letter;

(M) Eligible donor. A person, firm, or corporation doing business in the state of Missouri and subject to the income tax imposed by the provisions of Chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the provisions of Chapter 147, RSMo, or an insurance company paying an annual tax on its gross premium receipts in the state of Missouri, or other financial institution paying taxes to the state of Missouri or any political subdivision of the state of Missouri under the provisions of Chapter 148, RSMo, or an express company which pays an annual tax on its gross receipt in the state of Missouri.

1. Employees of an eligible agency which has been allocated AHAP tax credits are not eligible to make donations for AHAP tax credits. However, they are eligible to

receive AHAP tax credits through the transfer process;

(N) Eligible occupants. Persons or families whose household combined adjusted gross income, as defined by the commission staff, is equal to or less than the percentages of median family income set forth in section 32.105, RSMo. Median family income is that for the geographic area in which the residential unit is located or the median family income for the state of Missouri, whichever is larger. Geographic area means the metropolitan area or county designated as an area by the federal Department of Housing and Urban Development under Section 8 of the *United States Housing Act of 1937* for purposes of determining fair market rental rates;

(O) Fiscal year. As defined by the commission, shall be from July 1 through June 30;

(P) Operating assistance credits. Tax credits allocated through the AHAP to eligible agencies to provide for qualified operating expenses of the eligible agency pursuant to section 32.112, RSMo;

(Q) Production credits. Tax credits allocated through the AHAP to eligible agencies for affordable housing assistance activities pursuant to section 32.111, RSMo;

(R) Qualified operating expenses. For the purposes of operating assistance credits, may include salaries, office supplies/equipment, office rent/mortgage payments, utilities, taxes, insurance, maintenance/repairs, professional services procured by the eligible agency, and any other expenses approved by the commission staff. However, the cost of applying for the AHAP tax credits and the tax credit fee shall not be included in qualified operating expenses;

(S) Reservation. The process by which the commission staff sets aside AHAP tax credits for use by a specific eligible agency;

(T) Reservation letter. A letter issued by the commission staff to the eligible agency upon approval of their application which sets out the approved AHAP tax credit amount, the beginning and end dates for receiving eligible donations, and any additional terms for administration of the program; and

(U) Tax certification. A form provided to the commission staff by the eligible donor and the eligible agency to certify the information provided by each as it pertains to the donations and all applicable requirements for receiving the AHAP tax credit.

AUTHORITY: sections 32.111, 32.112, and 215.030(5), (12), and (19), RSMo 2000. Original rule filed May 24, 2010, effective Jan. 30, 2011.*



**Original authority: 32.III, RSMo 1990, amended 1993, 1996, 1998, 1999; 32.II.2, RSMo 1996, amended 1999; and 215.030, RSMo 1969, amended 1974, 1982, 1985, 1989, 1993, 1995, 1998.*

4 CSR 170-5.200 Application

PURPOSE: This rule establishes the procedures for submitting applications and the criteria and priorities for the approval or disapproval of these applications.

(1) Eligible agencies wanting to receive Affordable Housing Assistance Program (AHAP) tax credits must make application to the Missouri Housing Development Commission (commission) staff for approval and receive approval before an eligible donation from an eligible donor is received by the eligible agency. If approved, the commission staff will issue a reservation letter notifying the eligible agency of the approval and setting out the conditions of the reservation.

(2) All applications shall be made on the forms supplied by the commission staff and available on the commission's website or by contacting the commission staff directly.

(A) Applications for production credits consisting of construction or rehabilitation of affordable housing units and/or donation of property, or for providing affordable housing units to eligible occupants through an affordable housing rent subsidy program by an eligible agency will include, but not be limited to, those requirements set forth in sections 135.802.1, 135.802.6, and 32.111, RSMo.

(B) Applications for operating assistance credits providing for general operating assistance to eligible agencies, in addition to the requirements set forth in sections 135.802.1, 135.802.6, and 32.111, RSMo, must specify—

1. The projected use of the eligible donation with respect to qualified operating expenses;
2. The need for the eligible donation; and
3. The leverage with additional resources.

(C) The commission staff may request any additional information it determines necessary to evaluate any application.

(3) An application fee and a tax credit fee shall be charged in an amount necessary to cover the commission's expenses. These fees may be adjusted by the commission staff from time-to-time and shall not be paid for out of eligible donation funds.

(4) Initial applications for production credits may be submitted at any time during the period from July 1 through April 30. The initial applicant may have an opportunity to request an increase and extension of the reservation in June subject to commission staff approval.

(5) Applications for operating assistance credits may be made in one (1) or both of two (2) application rounds, with an opportunity to request an increase reservation at the end of the fiscal year, subject to commission staff approval.

(6) Applications may be accepted at other times during the year at the discretion of the commission staff.

(7) All applications must comply with the AHAP limitations set forth in 4 CSR 170-5 and all applicable state and federal requirements, including, but not limited to, sections 32.100–32.125 and 135.802, RSMo.

(8) In all cases where the application is for production credits, and the applicant has not already done so, the commission staff shall notify the state senator, state representative, and the chief elected official of the jurisdiction in which the property is located upon receipt of the application. The elected officials shall be offered thirty (30) days to comment on the application.

AUTHORITY: sections 32.III, 32.II.2, and 215.030(5), (12), and (19), RSMo 2000. Original rule filed May 24, 2010, effective Jan. 30, 2011.*

**Original authority: 32.III, RSMo 1990, amended 1993, 1996, 1998, 1999; 32.II.2, RSMo 1996, amended 1999; and 215.030, RSMo 1969, amended 1974, 1982, 1985, 1989, 1993, 1995, 1998.*

4 CSR 170-5.300 Approval and Reservation Process

PURPOSE: This rule establishes procedures and identifies requirements for application approval or disapproval and reservation of Affordable Housing Assistance Program (AHAP) tax credits.

(1) Approval or disapproval of the application to receive Affordable Housing Assistance Program (AHAP) tax credits will be given in writing by the commission staff.

(2) Factors to be considered in the approval or disapproval of an application to provide affordable housing units through the use, new construction, rehabilitation, or donation of

units shall include, but shall not be limited to, the following:

- (A) Qualification of the applicant as an eligible agency;
- (B) Feasibility of the project;
- (C) Need;
- (D) Leverage;
- (E) Community support; and
- (F) Eligibility of the donor and the donations.

(3) Factors to be considered in the approval or disapproval of an application to provide affordable housing units to eligible occupants by an eligible agency through a housing rent subsidy program approved by the commission staff shall include, but shall not be limited to, those items listed in section (2) of this rule, as well as consideration of the tenant population to be served and the general rent structure proposed.

(4) Factors to be considered in the approval or disapproval of an application to provide general operating assistance to an eligible agency as approved by the commission staff shall include, but shall not be limited to, assessment of submitted expenses for qualification as eligible expenses and the need to use AHAP tax credits to meet those eligible expenses.

AUTHORITY: sections 32.III, 32.II.2, and 215.030(5), (12), and (19), RSMo 2000. Original rule filed May 24, 2010, effective Jan. 30, 2011.*

**Original authority: 32.III, RSMo 1990, amended 1993, 1996, 1998, 1999; 32.II.2, RSMo 1996, amended 1999; and 215.030, RSMo 1969, amended 1974, 1982, 1985, 1989, 1993, 1995, 1998.*

4 CSR 170-5.400 Issuance of the Tax Credit

PURPOSE: This rule establishes the total amounts of Affordable Housing Assistance Program (AHAP) tax credits, computation of AHAP tax credits, and proof of contribution for AHAP.

(1) The amount of the Affordable Housing Assistance Program (AHAP) tax credit shall not exceed fifty-five percent (55%) of the total amount of eligible donations donated for affordable housing assistance activities (or market rate housing in distressed communities as defined in section 135.530, RSMo) by an eligible donor.

(2) Calculation of the minimum number of affordable housing units required—



(A) For developments consisting of multiple residential units (multi-family development) for which the eligible donation is the donation of the property itself, the number of units subject to the restrictions set forth in the AHAP land use restriction agreement (LURA) shall be fifty percent (50%) of the total units;

(B) For multi-family developments receiving other types of eligible donations, the number of units subject to the restrictions set forth in the AHAP LURA shall be calculated by taking the amount of the eligible donation and dividing it by the total development cost of the residential portion of the property and applying this fraction to the total number of units available for affordable housing units. The resulting number shall be rounded to the nearest whole number and will represent the number of affordable housing units required for the development;

(C) For single family homes that are not a part of a greater development which is under common ownership, all homes that receive the benefit of an eligible donation shall be an affordable housing unit;

(D) For the purposes of transitional housing and shelters, as such terms shall be determined by the commission staff from time-to-time, the entire facility shall be subject to the restrictions set forth in the AHAP LURA; and

(E) For purposes of the affordable housing rent subsidy, the number of units shall be determined by the number of qualifying eligible occupants receiving affordable housing rent subsidy from funds available from eligible donations.

(3) AHAP tax credit recipients have the time remaining in the fiscal year in which the donation is made, plus one (1) full fiscal year, to submit their tax certification and any required documentation from both the eligible donor(s) and eligible agency, evidencing the validity of an eligible donation. Any reservation amount not supported by a valid eligible donation prior to the reservation deadline shall be recaptured subject to the discretion of the commission staff.

(4) Any tax credit not used in the period for which the credit is approved may be carried over the next ten (10) succeeding calendar or fiscal years until the full credit has been claimed.

(5) The total amount of AHAP tax credits granted for applications approved pursuant to Chapter 32, RSMo, shall not exceed one (1) million dollars per fiscal year for operating

assistance credits or ten (10) million dollars per fiscal year for production credits.

(6) Reservation for operating assistance credits may not exceed one hundred thousand dollars (\$100,000) per eligible agency per fiscal year, unless approved by the commission staff based upon demonstrated need and the ability to successfully satisfy reservation amounts and deadlines or unless the commission staff determines that there are no other appropriate applications for the tax credits.

(7) Reservations for production credits may not exceed one (1) million dollars per development, unless approved for more by the board of commissioners of the commission based upon demonstrated need and the ability to successfully satisfy reservation amounts and deadlines.

(8) No AHAP tax credit shall be approved for any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities that are part of its normal course of business. If there are any questions concerning the normal course of business, the commission staff shall determine this on a case-by-case basis.

(9) Computation of an AHAP tax credit depends on the form of the donation. Credits for donations by an eligible donor shall be computed by the commission staff. Evidence of proof of donations may include, but shall not necessarily be limited to, one (1) of the following:

(A) Cash donations shall require proof of payment, such as a copy of both sides of the cancelled check(s) or a bank statement showing the check transaction;

(B) Real estate investments shall have a copy of the deed and a copy of the appraiser's report by an independent appraiser;

(C) Professional services shall require documents detailing dates of service, type of service performed, and associated fees or value for service. The value of the services donated must not exceed the amount of the eligible donor charges for similar services to the general public in the ordinary course of the eligible donor's business. The eligible donor must certify to the appropriateness of the charges and acknowledge the penalty for providing false information in a manner acceptable to the commission staff;

(D) Materials or product, or both types of donations, shall have a copy of the invoice or other documentation showing the cost to the eligible donor and a copy of the invoice(s), signed by the eligible agency or agencies,

describing the costs of the goods to the eligible donor; and

(E) Stocks shall require attachment of the documentation of the transfer of stocks or bonds from the eligible donor to the eligible agency, indicating the name of the securities, number of shares, date of transfer, and market value as of the date of the transfer. Documentation by brokerage statements must include the eligible donor's name.

(10) The commission staff has sole discretion in analyzing the qualification, structure, and valuation of all donations from eligible donors.

(A) If the eligible donation is in real or personal property or in professional services, rather than in cash, the valuation of the eligible donation will be substantiated as required by the commission staff, and its determination of value shall be final.

(11) Transferability of AHAP Tax Credits. Production credits and operating assistance credits are fully transferable with commission staff consent. Employees of eligible agencies which have been allocated AHAP tax credits are not eligible to make donations for AHAP tax credits but may receive AHAP tax credits through the transfer process.

(12) The commission staff shall transmit to the Missouri Department of Revenue the necessary information on the amount of AHAP tax credit allowable to the eligible donor provided that—

(A) All money, real or personal property, or professional services included in the application shall have been irrevocably and unconditionally contributed, expended, or devoted to the AHAP activity approved by the commission staff; and

(B) In all cases where the application involves new construction or rehabilitation or use of existing units, the AHAP LURA required by the commission staff shall be executed and filed for record prior to the issuance of any AHAP tax credit.

(13) In the event that an AHAP tax credit was improperly approved or issued, the commission staff shall notify the eligible agency and the eligible donor of the reason for the adjustment and notify the Missouri Department of Revenue that the AHAP tax credit has been adjusted and the reason for the adjustment.

AUTHORITY: sections 32.111, 32.112, and 215.030(5), (12), and (19), RSMo 2000. Original rule filed May 24, 2010, effective Jan. 30, 2011.*



**Original authority: 32.III, RSMo 1990, amended 1993, 1996, 1998, 1999; 32.II.2, RSMo 1996, amended 1999; and 215.030, RSMo 1969, amended 1974, 1982, 1985, 1989, 1993, 1995, 1998.*

4 CSR 170-5.500 Compliance Requirements and Recapture

PURPOSE: This rule establishes the compliance requirements for the Affordable Housing Assistance Program (AHAP).

(1) The Missouri Housing Development Commission (commission) staff is authorized, in its discretion, to audit the records and accounts of the approved mortgagor of the affordable housing units for which the Affordable Housing Assistance Program (AHAP) tax credit is claimed or audit the records and accounts of the eligible agency providing the affordable housing rent subsidies to tenants of claimed units in order to verify the information provided in the tax certification.

(2) Eligible agencies receiving a reservation of AHAP tax credits shall submit progress reports as required by the commission staff and specified in the reservation letter and/or in the AHAP land use restriction agreement (LURA). Failure to file the required progress reports within the prescribed time shall result in recapture of all AHAP tax credits that have not been allocated to that date, subject to the discretion of the commission staff.

(3) Eligible agencies that believe they will be unable to obtain the required amount of eligible donations to satisfy the entire reservation are highly encouraged to contact the commission staff as soon as they have made this determination so that funds can be reallocated.

(4) When an eligible agency has been unsuccessful in utilizing reservations by the prescribed deadline as set forth in the reservation letter, the commission staff shall send a letter of notification to notify the eligible agency of the amount of the reservation recaptured.

(5) For as long as there are eligible donation funds available, an eligible agency providing affordable housing units to eligible occupants through a housing rent subsidy program, and for which an AHAP tax credit is being claimed by an eligible donor, shall certify to the commission that all tenants receiving affordable housing rent subsidies are income-eligible for affordable housing units and the rental subsidies for each claimed unit are in compliance with the provisions of sections

32.100–32.125, RSMo, and all other applicable commission-required certifications and documentation and state and federal laws and regulations.

(6) Allocations of AHAP tax credits shall be revoked in the event of intentional fraud by the eligible donor.

(7) The commission staff shall notify the director of the Missouri Department of Revenue of any recapture or revocation of AHAP tax credits.

AUTHORITY: sections 32.III, 32.II.2, and 215.030(5), (12), and (19), RSMo 2000. Original rule filed May 24, 2010, effective Jan. 30, 2011.*

**Original authority: 32.III, RSMo 1990, amended 1993, 1996, 1998, 1999; 32.II.2, RSMo 1996, amended 1999; and 215.030, RSMo 1969, amended 1974, 1982, 1985, 1989, 1993, 1995, 1998.*