

SUPPLEMENTAL INSTRUCTIONS FOR CLAIMS FORMS:  
SECTION 221(d) COINSURANCE

Follow Appendices 29 through 32 of HUD Handbook 4566.2 as modified by this supplement.

- A. SCHEDULE A - ALLOCATION OF RECEIPTS AND DISBURSEMENTS (FORM HUD-2744A)
1. Follow the instructions in Appendix 31a of HUD Handbook 4566.2.
  2. If the mortgage involved insurance of advances and you were the construction lender, do the following
    - a. Show the dates of advances of mortgage proceeds in Column (1) and the amounts of those advances in parentheses in columns (2) and (9).
    - b. Show the dates of interest collections in Column (1) and the amounts received in Columns (2) and (8).
    - c. If there was a participation agreement, you must show the full amount of the advances made and/or interest collected rather than the amounts of the participants' shares.
- B. SCHEDULE B - MORTGAGEE'S REPORT OF PROJECT COLLECTIONS (COINSURED PROJECTS) (FORM HUD-27009B). Follow Appendix 31b of HUD Handbook 4566.2. If you file a claim on a project that defaulted before final endorsement, you must complete this form, even if there were no project collections.
- C. SCHEDULE C - MORTGAGEE'S REPORT OF PROJECT DISBURSEMENTS (FORM HUD-2744C). Follow Appendix 31c of HUD Handbook 4566.2. If you file a claim on a project that defaulted before final endorsement, you must complete this form, even if there were no disbursements from the project operating account.
- D. SCHEDULE D - OTHER DISBURSEMENTS BY MORTGAGEE (COINSURED PROJECTS) (FORM HUD-27009D)
1. Follow Appendix 31d of HUD Handbook 4566.2.
  2. If you file a claim on a project that defaulted before final endorsement and your claim includes expenses you incurred for completing the project, use this form as follows and provide the documentation described below.
    - a. Contents
      - (1) In Column (7) show disbursements you made from your own funds, pursuant to a HUD-approved plan and budget, to complete the project.

(2) In Column (4) explain the purpose of each expense.

APPENDIX 1

b. Documentation. You must submit:

- (1) Receipts or invoices showing check number and date paid. Where receipts for wages are not available, submit evidence of payment and details on:
  - rate of pay
  - number of hours worked
  - amounts withheld for taxes
- (2) copies of ledger records for your construction or rehabilitation expenses.
- (3) copies of the completion plan and budget and HUD's letter approving them.

E. SCHEDULE E - MORTGAGEE'S REPORT OF SPECIAL ESCROW (FORM HUD-2744E)

1. Follow Appendix 31e of HUD Handbook 4566.2.
2. Use this form to provide the following additional information.

In Section:	Show the disposition of:
a	the on-site escrow
b	any off-site escrow
c	any escrow established at final closing for incomplete construction or rehabilitation items.
d	any working capital deposit and/or operating deficit escrow.