

April 8, 2020

Ms. Nicole Cimino
Branch Chief
Office of Chief Counsel
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Mr. Michael Novey
Associate Tax Legislative Counsel
Office of Tax Policy
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Ms. Cimino and Mr. Novey:

Our 229 organizations urge the Internal Revenue Service (IRS) and U.S. Department of the Treasury (Treasury) to take immediate action to provide deadline extensions and other necessary accommodations for the Low-Income Housing Tax Credit (Housing Credit) program in light of the severe disruptions the COVID-19 pandemic is having on development and construction activities and the ongoing operations of existing Housing Credit properties. It is critical that the Housing Credit program can continue to provide safe, quality affordable housing in communities nationwide, especially given the dire economic consequences of the COVID-19 pandemic impacting millions of low-income households.

We strongly support the recommendations previously provided in a March 23, 2020 letter from the National Council of State Housing Agencies (NCSHA), attached here and available at: <https://www.ncsha.org/resource/ncsha-letter-to-irs-treasury-on-emergency-housing-credit-program-measures-due-to-covid-19-pandemic/>.

Due to the severity of the situation, we strongly urge the IRS and Treasury to issue immediate guidance, which is needed to allow the Housing Credit community to adapt as best is possible during this time.

We appreciate the IRS and Treasury's attention to these critical issues at this busy time.

Sincerely,

42 Consulting * LIHTC Solutions
Aeon
Affordable Housing Association of Indiana
Affordable Housing Management, Inc.
Affordable Housing Tax Credit Coalition (AHTCC)
AHC Inc.
AHEPA Management Company
Albanese Organization, Inc.
Albany County Land Bank Corporation
Alden Foundation

Alembic Community Development
Alexandria Housing Development Corporation
Ally Community Development
ARC Architects
Argen Billing & Conservation
Avesta Housing
BankFirst
Beacon Development Group
Bellwether Housing
Belmont Housing Resources for WNY, Inc.
Beneficial Communities
Better Housing Coalition
Blazer
Blevins Investment Group
Bright Power
Brinshore Development
California Association of Housing Authorities
California Association of Local Housing Finance Agencies
California Housing Partnership
CAMBA, Inc. / CAMBA Housing Ventures, Inc.
Capitol Hill Housing
Capstone Communities LLC
Catholic Charities Housing Services
Catholic Charities POP Development
CB-Emmanuel Realty LLC
Chautauqua County Land Bank Corporation
CHN Housing Partners
Cinnaire
Coalition of Affordable Housing Providers (Florida)
Colliers International
Columbia County Supervisor, Hudson-3
Community Development Network of Maryland
Community Economic Development Assistance Corporation
Community Economics, Inc.
Community League of the Heights, Inc.
Community Partners for Affordable Housing, Inc.
Council for Affordable and Rural Housing
Council of Large Public Housing Authorities
CREA
DevCo, LLC
Development Services Group
Diamond and Associates
Dominium
Downtown Emergency Service Center
Dwelling Place of Grand Rapids
E3 Building Sciences
EAH Housing
Eastern Pacific Development
Eden Housing
Element Properties

Enterprise Community Partners
Enterprise Housing Credits Investments, LLC
Equinox Development Unlimited
Estes Park Housing Authority
Exact Capital Group, LLC
Fayette County Community Action Agency, Inc.
Florida Alliance of Community Development Corporations, Inc.
Flint Hills
Gatesburg Road Development
Gateway Housing
General Capital Management, Inc.
Georgetown Community Development Authority
Gibraltar Development Partners, LLC
GMD Development, LLC
Gorman & Company, LLC
Green Slate Land & Development
Green Street Housing
Greensboro Housing Authority
Hollander Development Corporation
HomeRising
Hope Network
Housing Advisory Group
Housing Association of Nonprofit Developers (HAND)
Housing Authority of the City of Bellingham (WA)
Housing Authority of Whatcom County
Housing Development Consortium
Housing Hope
Housing Opportunities of Southwest Washington
Housing Trust Group, LLC
Housing Vermont
Hudson River Housing, Inc.
HumanGood Affordable Housing
IDP Properties, LP
Illinois Housing Council
Imagine Housing
InterIm Community Development Association
Ithaca Neighborhood Housing Services, Inc. (INHS)
JCTOD Outreach, Inc. DBA Johnson Park Center (JPC)
JL Gray Company, Inc.
JT Klein Company, Inc.
Julio Consulting LLC
KCG Companies, LLC
Korean Women's Association
Koz Development LLC
LeadingAge
Leadville Lake County Economic Development Corporation
Leesville Housing Authority
LOCUS: Responsible Real Estate Developers and Investors
Lotus Development Partners LLC
Low Income Investment Fund (LIIF)

Lower 9th Ward Homeownership Association
M. E. Shay & Co.
Mississippi Association of Affordable Housing Providers (MAAHP)
Maine Affordable Housing Coalition
Massachusetts Housing Investment Corp.
Matthews, Cutrer & Lindsay, P.A.
McCormack Baron & Salazar
Mercy Community Capital
Mercy Housing California
Mercy Housing Lakefront
Mercy Housing Mountain Plains
Mercy Housing Northwest
Mercy Housing, Inc.
Meta Housing Corporation
Metropolitan Development Council (MDC)
The Michaels Organization, LLC
Michel Associates, LTD
Mile High Connects
Minnesota Housing Partnership
Mississippi Association of Affordable Housing Providers
Mothers Advocating for Affordable Housing
MZ Strategies, LLC
National Affordable Housing Management Association
National Association of Home Builders
National Association of Housing and Redevelopment Officials
National Association of Local Housing Finance Agencies
National Housing & Rehabilitation Association
National Housing Law Project
National Housing Trust (NHT)
National Leased Housing Association (NLHA)
National Multifamily Housing Council
National NeighborWorks Association
ND Consulting Group (NDCG)
Neighborhood Development Collaborative
Neighborhood Renaissance
Nelson Mullins Broad and Cassel
Network for Oregon Affordable Housing
New Destiny Housing Corporation
New York Housing Conference
New York State Association for Affordable Housing
Newport News Redevelopment & Housing Authority
NewWest Community Capital
Northern Manhattan Improvement Corporation (NMIC)
Novogradac & Co. LLP
Office of Rural and Farmworker Housing
Ohio CDC Association
Olympic Community Action Programs
Opportune Companies
Osprey Property Company
Park Properties Management Company

Parsons Avenue Redevelopment Corporation
Partners Southeast
Peninsula Housing Authority
Pioneer Group
Plymouth Housing
Prairie Fire Development Group, LLC
Pratt Area Community Council, Inc. DBA IMPACCT Brooklyn
Praxis Consulting Group, LLC
Preservation of Affordable Housing, Inc. (POAH)
Project Renewal, Inc.
Raymond James Tax Credit Funds, Inc
Rebuilding Together South Sound
Red Stone Equity Partners
Reed Community Partners
RichSmith Development
RIHousing
RiseBoro Community Partnership, Inc.
Riverside Charitable Corporation
Rowanoak Development
Rowlett Housing Finance Corporation
Rural Housing Opportunities Corporation
Sabino Community Development Resources
Scheuren & Associates
Seattle Chinatown International District Preservation and Development Authority (SCIDpda)
Self-Help Enterprises
Senior Housing Services, Inc.
Sitka Community Land Trust
SKA Marin
South Kansas City Alliance (SKCA)
Smart Growth America
Southern Management Group
Spokane Housing Authority
Spokane Housing Ventures
Spokane Neighborhood Action Partners
Stand Development & Consulting
Steven Winter Associates
Stewards of Affordable Housing for the Future (SAHF)
Stoneleaf Companies
Strycker's Bay Neighborhood Council
Supportive Housing Network of New York
Tacoma Housing Authority
Tacoma-Pierce County Affordable Housing Consortium
Tenderloin Neighborhood Development Corporation (TNDC)
T&H Investments
The Actors Fund
The Banyan Foundation, Inc.
The Bridge
The Hampstead Companies
The John Stewart Company
The Morrow Companies

The Related Group
TWG Development
United Way of King County
Urban Architectural Initiatives
Vermont Affordable Housing Coalition
Vermont Housing Finance Agency
Virginia Association of Housing and Community Development Officials (VAHCDO)
Virginia Housing Alliance
Volunteers of America
Walla Walla Housing Authority
Wallick Communities
Washington Community Reinvestment Association
We Stay/Nos Quedamos, Inc.
Wendover Housing Partners
Werth Development, LLC
Wesley Housing
WNC & Associates, Inc.
Yakima Housing Authority
Yost Management Services, Inc