

**Exhibit 1-3**  
**IRS Noncompliance Notification Letter**  
**Letter 3464 (SC/CG) 5-2001**

DEPARTMENT OF THE TREASURY  
P.O. Box 331, Drop Point 607 South  
Bensalem, PA 19020  
Attn: LIHC Unit

Date:

INTERNAL REVENUE SERVICE

Person to Contact:  
Employee I.D. Number:  
Fax Number:

Owner TIN:  
Building Identification Number:  
Reference:  
Year:

Dear [Name]

The state housing credit agency referenced above has reported, on Form 8823, Low Income Housing Credit Agencies Report of Noncompliance or Building Disposition, that you are not in compliance with Internal Revenue Code Section 42 requirements and regulations for the Building Identification Number (BIN) shown above. (If multiple BINs are referenced, please see the list at the end of this letter.)

The noncompliance issues are:

1. \_\_\_\_\_  
\_\_\_\_\_
2. \_\_\_\_\_  
\_\_\_\_\_
3. \_\_\_\_\_  
\_\_\_\_\_
4. \_\_\_\_\_  
\_\_\_\_\_

Therefore, you should not include the non-qualified units when calculating the credit for the year shown above. Additionally, Sections 42(j)(1) and (2) require that prior credits you claimed are subject to recapture to the extent that any accelerated credit is attributable to the units, plus interest.

If you are subject to recapture, you must use Form 8611, Recapture of Low Income Housing Credit. If you filed this form with your tax return and have not claimed any credit for the year, no further action may be necessary. If you have not, please amend your return to include the recapture, and remove the credit claimed for the year of disposition. Flow-through entities should advise distributive share recipients of applicable credit and recapture requirements.

IRS receipt of Forms 8823 can increase the potential for audit of the reported projects. Therefore, IRS may conduct review and audit activity subsequent to this letter.

If you have questions, you may call the IRS contact listed above between the hours of 9 a.m. and 3 p.m. Eastern Time.

Although this employee may be able to help you, it is your responsibility to resolve all noncompliance issues with the appropriate state housing credit agency. Therefore, if you have questions regarding the issue(s) cited, please contact the referenced state agency.

Sincerely,

#### Additional Properties

BIN	Noncompliance Date
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