

Guide for Completing Form 8823  
Low-Income Housing Credit Agencies Report  
of Noncompliance or Building Disposition  
(Revised October 2009)

The scope of this guide is limited to guidelines for preparing Form 8823 for submission to the IRS. Taxpayers are responsible for evaluating the tax consequences of noncompliance with IRC §42.

Under no circumstances should the contents of this guide be used or cited as authority for setting or sustaining a technical position.



**Internal  
Revenue  
Service**

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## **IRS Mission**

**Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.**

## **Small Business/Self-Employed Mission**

**The mission of the Small Business/Self-Employed (SB/SE) Division is to provide SB/SE customers top-quality service by educating and informing them of their tax obligations, developing educational products and services, and helping them understand and comply with applicable laws, and to protect the public interest by applying the tax law with integrity and fairness to all.**

Prepared by

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Originally drafted in collaboration with the  
National Council of State Housing Agencies and  
It's member States Housing Credit Agencies

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