

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 233 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  
Arizona Affordable Housing Development, Inc.  
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  
Local Initiatives Support Corporation (LISC)  
LOCUS: Responsible Real Estate Developers and Investors

Lotus Development Partners LLC  
Lotzar Law Firm, PC  
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  
Step Builder, LLC  
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