

April X, 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 XX 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,

[SIGN-ON LETTER]