



September 6, 2011

Internal Revenue Service
Attn: Yvette B. Lawrence (FR Doc. 2011-16821)
Room 6129
1111 Constitution Avenue, N.W.
Washington, D.C. 20224
VIA EMAIL to notice.comments@irs.counsel.treas.gov

RE: FR Doc. 2011-16821, Comment Request for Form 8823

Dear Ms. Lawrence:

Thank you for the opportunity to contribute to IRS' efforts to enhance the quality and utility of the information collected through Form 8823, Low Income Housing Credit Agencies Report of Noncompliance or Building Disposition.

As the Washington representative of the agencies that administer the Housing Credit in all 50 states, the District of Columbia, New York City, Puerto Rico, and the U.S. Virgin Islands, the National Council of State Housing Agencies (NCSHA) appreciates the IRS' expert oversight of the Housing Credit, your continued cooperative attitude toward NCSHA and the state housing agencies, and your timely provision of program guidance.

To ensure that Form 8823 continues to provide the information necessary for IRS oversight while at the same time imposing as little burden as possible on the agencies charged with collecting the information, NCSHA suggests the following changes to the current form:

Currently an agency is required to file Form 8823 when a *building* is found to be out of compliance. However, in certain instances, such as foreclosure or change of ownership, a whole *project* will be out of compliance without regard to individual units or buildings. In such cases, IRS should allow agencies to issue one Form 8823 representing the entire project instead of separate forms for each building.

The signature requirement on the form is unnecessarily burdensome particularly when multiple 8823s must be issued, and we suggest that it be removed. The fact that Form 8823 is issued by a state governmental body should signify authorization sufficient to satisfy the IRS of the veracity of the document.

Form 8823 requires agencies to include information already reported to the IRS. For example, line 5 asks for the “total credit allocated,” which has already been reported to the IRS on Form 8609. In addition, providing the Building Identification Number (BIN) on Line 2 and the owner’s taxpayer identification number on Line 4 should eliminate the need to ask for the building’s name and address and the owner’s name and address on Lines 1 and 3 respectively.

Finally, permitting electronic filing of Form 8823 would significantly streamline the reporting process and eliminate unnecessary paperwork burden.

Thank you for this opportunity to suggest improvements to the Form 8823 reporting requirements. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Garth Rieman", with a long horizontal flourish extending to the right.

Garth Rieman
Director, Housing Advocacy and Strategic Initiatives