

Congress of the United States

Washington, DC 20515

May 23, 2024

The Honorable Janet Yellen
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Secretary Yellen and Commissioner Werfel,

We write to urge the U.S. Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) to promulgate guidance providing direction to state Housing Credit Agencies and other participants in the Low Income Housing Tax Credit (Housing Credit) program, such as owners, property managers, investors, and syndicators, regarding the application of protections under the Violence Against Women Act (VAWA) to the Housing Credit program.

VAWA provides protections to residents of and applicants for affordable rental housing financed by “covered programs” if they are survivors of domestic violence, dating violence, sexual assault, or stalking. According to the National Network to End Domestic Violence, the lack of safe and affordable housing is one of the primary barriers survivors of domestic violence face when they choose to leave an abusive partner, and domestic violence is one of the leading causes of homelessness for women and children.

While most covered programs are HUD programs, others are administered by other federal agencies, including the departments of Agriculture, Justice, and Veterans Affairs. The Housing Credit, while it is a tax incentive and not technically “federal financing,” has been included in the law as a VAWA covered program since the legislation was reauthorized in 2013.

Congress added the Housing Credit to the list of VAWA covered programs over a decade ago, yet, unlike HUD and several other federal departments that have published regulatory guidance and/or model forms to support their grantees in ensuring they appropriately comply with the protections afforded under VAWA, the IRS and Treasury have not issued guidance related to VAWA’s application to the Housing Credit program. The Housing Credit is the primary way the federal government supports the production and preservation of affordable rental housing, and ensuring protections for survivors and victims of violence who live in these properties is essential.

The lack of direction from the Treasury and IRS leaves unanswered questions about how to implement VAWA protections and report violations occurring in Housing Credit properties. We understand that individual state Housing Credit Agencies, in the absence of federal direction, have instituted their own policies and procedures related to this VAWA compliance and the National Council of State Housing Agencies has published a voluntary recommended practice for state agencies to adopt. However, this is not a replacement for uniform guidance from the federal entities with oversight jurisdiction for the Housing Credit program and such failure to act undermines efforts to ensure that VAWA protections for vulnerable survivors are effectively enforced in a range of federally supported housing.

We urge you to expedite the promulgation of guidance on this issue and encourage you to engage with state Housing Credit Agencies and other affordable housing and VAWA advocates in its development. We also request a briefing within 30 days to discuss your plans and timeline for issuing this guidance.

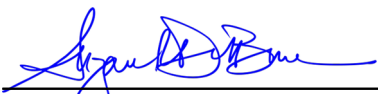
Sincerely,



Gwen S. Moore
Member of Congress



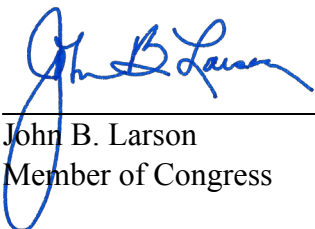
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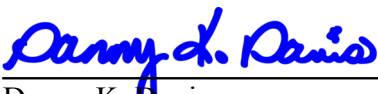
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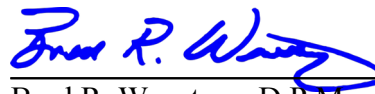
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Member of Congress



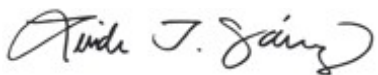
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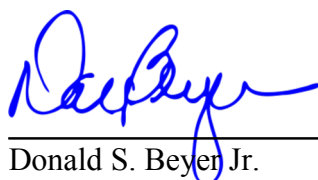
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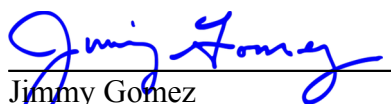
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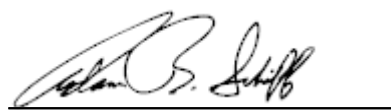
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