



National Council of
State Housing Agencies

January 25, 2021

Kinna Brewington
Internal Revenue Service
Room 6526
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Comment Request for IRS Form 8609 (Notice 85 FR 75406)

The National Council of State Housing Agencies (NCSHA)¹, on behalf of the nation's Low Income Housing Tax Credit (Housing Credit) allocating agencies, appreciates the opportunity to provide comments on IRS Form 8609 (*Low-Income Housing Credit Allocation and Certification*).

These comments relate to enhancing the quality, utility, and clarity of information collected on the form, and these improvements will assist agencies in administration of the Housing Credit program. Our suggestions all relate to Part 1 of the form (Allocation of Credit):

In addition to the building address and building identification number (BIN) collected in Boxes A and E, we suggest that the form collect the name of the project, the total number of buildings in the project, and the total number of BINs for the project. These changes will help state agencies and IRS identify all buildings associated with a specific Housing Credit allocation.

We also suggest that Lines 1 and 2 of the form clearly distinguish between 9 percent and 4 percent Credit allocations. The instructions for Line 2 should also be amended to provide guidance on application of the minimum 4 percent Credit rate enacted in the Consolidated Appropriations Act of 2021, similar to the instructions currently provided on the minimum 9 percent Credit rate.

¹ NCSHA is a nonprofit, nonpartisan organization. None of NCSHA's activities related to federal legislation or regulation are funded by organizations that are prohibited by law from engaging in lobbying or related activities.

Finally, we suggest adding a box (similar to the box on IRS Form 8610 Schedule A) to note if the Housing Credit agency granted carryover allocation or placed in service relief to a project under IRS Revenue Procedure 2014-49, Revenue Procedure 2014-50, Notice 2020-53, or Notice 2021-12. This box will help state agencies and IRS better track deadlines when relief is provided in accordance with this IRS guidance.

Thank you again for considering our comments on Form 8609. If you have any questions, please do not hesitate to contact us for further details.

Sincerely,

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

Garth Rieman

Director of Housing Advocacy and Strategic Initiatives