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SECTION IX – APPENDICES

Appendix 1 LIHTC Foundations

26 CFR Part 1

(IRS Compliance Monitoring Regulations)

Internal Revenue Code Section 42

California Tax Credit Allocation Committee Regulations Implementing the Federal and State Low Income Housing Tax Credit Laws

California Code of Regulations, Title 4, Division 17, Chapter 1
(Updated Annually)

Treasury Decision 9420: Utility Allowance Regulations Update (*July 2008*)

Government Code 6250-6270

(Public Records Act)

Blue Book (General Explanation of the Tax Reform Act of 1986)

Appendix 2 Handbooks and Guides

IRS Guide to Form 8823

HUD Handbook 4350.3 Chapter 5 (*Revision 3*)

(Income, Assets, and Verification)

HUD Office Numbers for the State of California

Appendix 3 CTCAC Required Forms

2010 Maximum Income Limits

2010 Maximum Rent Limits (post 1989)

2010 Maximum Rent Limits (prior 1990)

Required Forms:

- Annual Owner Certification (AOC)
- Annual Operating Expense Report (AOE)
- Project Ownership Profile (POP)
- Project Status Report (PSR)
- Tenant Income Certification (TIC)
- Tenant Income Certification Questionnaire (TICQ)
- Verification of Employment (VOE)
- Under \$5,000 Asset Certification
- Certification of Zero Income
- Child – Spousal Support Self Affidavit
- Child – Spousal Support 3rd Party Verification
- Student Verification
- Student Financial Aid Verification
- Marital Separation Status
- Single Parent Full-time Student Self-Affidavit

Appendix 4 IRS Revenue Rulings, Notices, and Procedures

IRS Revenue Ruling 1990-60	Recapture Bonds
IRS Revenue Ruling 1990-89	Guidance on Tax Credit Eligibility and Maximum Combined Annual Income of Unrelated Occupants
IRS Revenue Ruling 1991-38	Answers to Frequently Asked Questions
IRS Revenue Ruling 1992-61	Manager's Unit
IRS Revenue Ruling 1992-79 and Post-1989 Credit	Building Receiving 1989
IRS Revenue Ruling 1994-57	Change in AMGI
IRS Revenue Ruling 1995-49	Tenant Right of First Refusal
IRS Revenue Ruling 1998-47	Tax-Exempt Bond Ruling on Assisted Living
IRS Revenue Ruling 2004-82	Eligible Basis and Qualified Basis
IRS Procedure 1994-57	Gross Rent

IRS Procedure 1994-65	Income from Assets Of \$5000 or Less
IRS Procedure 1995-28	Relief for Projects in Disaster Areas
IRS Procedure 1999-11	Alternative to Surety Bonds
IRS Procedure 2007-54	Relief in Disaster Areas (Updated)
IRS Notice 1988-80	Income Determination
IRS Notice 1988-91	Definition of a Building
IRS Notice 1988-116	Placement in Service
IRS Notice 1989-6	Utility Allowance: General Public Use
IRS Notice 1994-60	Obsolete Notices
IRS Final Regulations (Carryover Allocations, General Public Use, and Utility Allowances)	(TD 8520)
IRS Final Regulations (Section 42(d)(5) Federal Grants)	(TD 8731)
IRS Final Regulations (Next Available Unit Rule)	(TD 8732)

Appendix 5 Internal Revenue Service Sample Forms

IRS Form 4506-T Request for Transcript of Tax Return

IRS Form 8586 Low Income Housing Credit

IRS Form 8609 Low Income Housing Credit Allocation
Certification

IRS Form 8611 Recapture of Low Income Housing Credit

IRS Form 8693 Low Income Housing Credit Disposition
Bond

IRS Form 8823 Low Income Housing Credit Agencies
Report of Noncompliance

Appendix 6 NCSHA Recommended Practices

Appendix 7 Policy Memos

April 2004

May 2008

February 2009

July 2010

SECTION X – GLOSSARY