



CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

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DATE: October 21, 2025

TO: Owners of Low-Income Housing Tax Credit (LIHTC) Projects

FROM: California Tax Credit Allocation Committee (CTCAC)

RE: Federal Government Shutdown - Effective October 1, 2025

Due to the ongoing federal government shutdown, several federal agencies are currently unable to process or release new income verifications and benefit documentation, including those from:

- Social Security Administration (SSA)¹
- Internal Revenue Service (IRS)
- Department of Homeland Security (DHS)
- Veterans Affairs (VA)
- Other affected federal agencies

To minimize disruption for residents and applicants, CTCAC will temporarily accept the most current available verifications of income until normal federal operations resume. Acceptable documentation for those incomes affected by the federal government shutdown includes, but not limited to:

- Most recent benefit award letters or income statements on file
- Current pay stubs or employment verification letters
- Bank statements or other third-party records reflecting income
- Copies of prior year tax returns/W-2 if new IRS transcripts are unavailable

¹ SSA or SSA/Supplemental Security Income (SSI) award letters up to three (3) years old will be accepted for verification purposes. However, SSI-only benefit letters must be current and dated within 120 days of the effective date of the certification. The SSI documentation requirement is the specific verification impacted by the federal government shutdown so once federal operations resume, projects must update any temporary verifications with the required current documentation.

Once federal operations resume, projects shall obtain updated verifications as required under the LIHTC program and retain documentation of any temporary exceptions in tenant files. This temporary guidance is intended to ensure continued processing of certifications, recertifications, and move-ins during the federal government shutdown.

Thank you for your cooperation and continued commitment to compliance and housing stability during this time. If you have any questions, please contact the staff below by email or by phone at 916-654-6340.

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