In support of Governor Lamont's request for social distancing during the COVID-19 outbreak, CHFA suspended onsite physical inspections of LIHTC properties and units in March of 2020. On March 27, 2020, recognizing that property management practices related to LIHTC compliance may need to be modified, CHFA posted frequently asked questions (FAQs) to assist owners with completing tenant income certifications during the pandemic crisis.

On July 1, 2020, the Internal Revenue Service (IRS) published Notice 2020-53 that included specific provisions that adjust LIHTC compliance requirements for the period beginning April 1, 2020 and ending December 31, 2020. CHFA circulated a summary of these provisions on August 3, 2020 in conjunction with updated and revised FAQs. The provisions provide, among other things, relief regarding tenant income recertifications, CHFA compliance monitoring inspections and temporary closure of property amenities during the period from April 1, 2020 and ending December 31, 2020.

The IRS has not yet issued an extension to these relief provisions. If the IRS issues additional guidance, CHFA will provide additional updates as necessary. In the meantime, owners are encouraged to refer to the previously posted CHFA FAQs that outlined safety considerations and mitigants for performing income certifications. To review the FAQs, all CHFA-related COVID-19 guidance and updates, refer to CHFA's website at https://www.chfa.org/covid19-updates/. Additional questions can be addressed to Colette Slover at colette.slover@chfa.org.