

From: CHFAInformation <CHFAInformation@CHFA.org>

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Subject: Relief from IRS Requirements due to Major Disaster Declaration and COVID-19

CHFA MULTIFAMILY ANNOUNCEMENT

Relief from IRS Requirements due to Major Disaster Declaration and COVID-19



CHFA has issued guidance for developers to seek extensions and other relief in connection with low-income housing tax credit (LIHTC) allocations affected by the COVID-19 epidemic. This guidance is based on the following IRS Revenue Procedures and Notice:

**Extensions Based on IRS Revenue Procedures 2014-49 and 2014-50
and
Relief Under IRS Notice 2020-23 and IRS Revenue Procedure 2018-58**

CHFA's complete notice can be found on our [COVID-19 Update and Resources](#) web page.

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