

Section III – Program Websites

3.1 IRS – LIHTC (& Tax Exempt Bond) Program

IRS Home Page

http://www.irs.gov	Link for the Internal Revenue Service official website. Website offers a search tool to help locate specific program information. Link will also provide access to <i>'Guide for Completing Agencies Report of Noncompliance or Building Disposition'</i> .
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IRS 8823 Form

http://www.irs.treas.gov/pub/irs-pdf/f8823.pdf	Direct link to the most current version of IRS Form 8823, <i>"Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition."</i> This form is the mechanism used by Alaska Housing Finance Corporation to report program issues to the IRS.
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Internal Revenue Bulletin 2004-35

http://www.irs.gov/irb/200435_IRB/ar09.html	Link applies to the ruling that answers 12 questions about the low-income housing credit provisions under section 42 of the Code.
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IRS Bulletin No. 2000-5

http://www.irs.gov/pub/irs-irbs/irb00-05.pdf	Final regulations under section 42 of the Code amending various low-income housing tax credit regulations including the procedures for compliance monitoring by the state and local housing agencies, the requirements for making carryover allocations, and rules for monitoring agencies correction of administrative errors or omissions.
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Internal Revenue Code Section 42 – Low-Income Housing Credit

http://www.novoco.com/low_income_housing/resource_files/irs_rulings/irc_42/Sec42_020305.pdf	Link provides access to section of the Internal Revenue code regarding LIHTC.
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Treasury Regulations 1.42

http://www.novoco.com/low_income_housing/lihtc/irs_guidance.php#treasury_142	Direct link to the Internal Revenue Service’s Treasury regulations for 1.42. Regulations are specific to the tax credit program requirements in the Section 42 guide.
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LIHTC Basics

http://www.hud.gov/offices/cpd/affordablehousing/training/web/lihtc/	Direct link to HUD’s introduction to the LIHTC Program.
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Complying with Occupancy Requirements

http://www.hud.gov/offices/cpd/affordablehousing/training/web/lihtc/complying/	Link provides access to training offered at the HUD website regarding Occupancy Requirements for LIHTC and HOME Programs.
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Rent/Income Calculator

http://www.novoco.com/products/rentincome.php	Useful tool to calculate rent/income limits for properties.
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