



To: Real Estate Department Partners
From: Real Estate Department
Date: August 3, 2020
Re: Waiver of Income Recertifications for LIHTC Projects

Notice: RED-20-42

IHCDA hereby authorizes owners and management agents of Low Income Housing Tax Credit projects to utilize the income recertification waiver contained in [IRS Notice 20-53](#).

Income recertifications are waived between April 1, 2020 and December 31, 2020. Income recertifications due during this period are waived, not postponed, and do not need to be made up at a later date.

This waiver applies only to income recertifications. Student status certifications must still be completed for each household by the recertification due date, a Tenant Income Certification (TIC) form must be completed to reflect the current rent and utility allowance for the unit, and events must still be reported in IHCDA's online reporting system.

This waiver applies exclusively to LIHTC. Recertifications for other programs must continue in accordance with this program requirements.

Questions about this notice can be directed to Devyn Smith, Director of Real Estate Compliance via devynsmith@ihcda.in.gov or Ryan Splichal, Senior Compliance Auditor via rysplichal@ihcda.in.gov.



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