



The Association of Washington Housing Authorities

March 5, 2021

Office of Associate Chief Counsel (Income Tax and Accounting)
Attention: Dillon Taylor and Michael J. Torruella Costa
Internal Revenue Service (IRS)
1111 Constitution Avenue, NW
Washington, D.C. 20224
Via Federal eRulemaking Portal

Re: Public Hearing Topic Outline on REG-119890-18: Section 42: Low-income Housing Credit Average Income Test Regulations

Dear Mr. Taylor and Mr. Torruella Costa:

On behalf of the members of the Association of Washington Housing Authorities (AWHA), we are responding to the Internal Revenue Service (IRS) Notice Public Hearing Topic Outline on REG-119890-18: Section 42: Low-income Housing Credit Average Income Test Regulations request for outlines of topics to be discussed at the public hearing scheduled for March 24, 2021 at 12 p.m.

This outline identifies the topics that we wish to make oral comments on at the public hearing. We selected the two most critical topics that we outlined in our written comments submitted in December. Lowell Krueger, past president of AWWA and member, will be providing oral comments on behalf of the organization.

The two topics are as follows:

1. Requirement to maintain 60 percent Area Median Gross Income average test
2. Designation of imputed income limitations

AWHA is a member organization made up of 37 housing authorities across Washington State. AWWA members build homes and run a variety of programs that support Washington working families, children, seniors, veterans, and people with disabilities, serving over 173,000 people every night.

We look forward to an opportunity to discuss these issues during the public hearing scheduled for March 24, 2021.

Yours very truly,

Ashley Lommers-Johnson
President, Association of Washington Housing Authorities

Ashley Lommers-Johnson, President
Duane Leonard, Treasurer

Joel Madsen, Vice President
Lona Hammer, Secretary

www.awha.org