



Under the Rental Assistance Demonstration (RAD) program, public housing authorities (PHAs) can purchase, resyndicate, develop and manage affordable housing properties. These opportunities are part of the reason why an increasing number of PHAs are creating low-income housing tax credit (LIHTC) entities and other affiliate entities. In this week's Tax Credit Tuesday podcast, Michael J. Novogradac, CPA, and Novogradac partner Rich Larsen, CPA, discuss what PHAs should know about setting up affiliate entities, from structuring options to important LIHTC regulations.

Summaries of each topic:

1. An Increase in the Formation (2:22-4:47)
2. Options When Forming Affiliates (4:48-14:40)
3. Tax Credit Requirements for Affiliate Entities (14:41-25:09)

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