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# **Guide for Completing Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition**

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The scope of this guide is limited to guidelines for preparing Form 8823 for submission to the IRS. Taxpayers are responsible for evaluating the tax consequences of noncompliance with IRC §42.

## **Audit Technique Guide**

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This material was designed specifically for training purposes only. Under no circumstances should the contents be used or cited as authority for setting or sustaining a technical position.



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**Internal Revenue Service**

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