

## Announcement 94-97, 1994-31 IRB 87, IRC Section 42

New Form 8693 has been developed for use by taxpayers posting a bond under Internal Revenue Code section 42(j)(6) to avoid recapture of the low-income housing credit. An original and one copy of the form should be submitted to the Internal Revenue Service for approval within 60 days after the date of disposition of a building, or an interest therein, for which the low-income housing credit was claimed.

Form 8693 is now available from IRS Forms Distribution Centers and may be ordered by calling 1-800-TAX-FORM (1-800-829-3676). !AB The Service has announced that effective October 1, 1994, the charge for furnishing copies of tax returns and their related documents will increase to \$14.