

HUD Q&A

This is a compilation of Q&A provided by HUD regarding relevant issues affecting TCAP and the Tax Credit Exchange Program.

1. Does the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (URA) apply to TCAP projects?

Answer: No. On May 4, 2009, HUD waived the application of URA requirements to TACP funds as permitted under the Recovery Act.

2. Does Section 104 (d) of the Housing and Community Development Act apply to TCAP projects?

Answer: While TCAP funds were appropriated under the HOME Program heading of the Recovery Act, HOME statutory and regulatory requirements including Section 104 (d), do not apply to projects with only TCAP funding. See 24 CFR Part 42.375.

3. If TCAP funds are combined with other federal assistance such as HOME or CDBG does the URA waiver apply to those programs as well?

Answer: No. The waiver suspends the application of URA requirements to TCAP funds only and does not affect the applicability of the URA to a project which includes other federal financial assistance.

4. What if State or local law requires that relocation assistance be provided to displaced persons? Does the TCAP waiver of the federal URA supersede State or local requirements?

Answer: No. TCAP grantee should seek appropriate local counsel to determine their obligations under applicable state and local relocation law.

5. The TCAP Notice states that Section 504 (24 CFR Part 8) requirements apply to TCAP. What is Section 504 and how does it apply to TCAP grantees and funds?

Answer: Section 504 of the Rehabilitation Act of 1973 prohibits discrimination based upon disability in all programs or activities operated by recipients of Federal financial assistance, including TCAP grantees and the entities to which they provide TCAP funds. The Section 504 provisions extend to all aspects of program administration and implementation by TCAP grantees, as well as the actual housing projects that receive TCAP funds. Section 504 and its implementing regulations at 24 CFR Part 8 obligate TCAP grantees, sub grantees and project owners to make their programs accessible to persons with disabilities, including:

- Providing a policy, practice, or rule modification, or an accessible feature in a unit or common area, if needed as an accommodation by an applicant or tenant with a disability, unless doing so would result in a fundamental

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alteration in the nature of its program or an undue financial and administrative burden.

- Providing auxiliary aids and services necessary for communication with persons with disabilities;
- Operating housing that is not segregated based upon disability or type of disability unless authorized by Federal statute or executive order or unless necessary to provide as effective housing, aid, benefit, or services as those provided to others; and
- Performing a self-evaluation of their programs and policies to ensure that they do not discriminate based on disability.

In addition, the regulations implementing Section 504 establish physical accessibility requirements when Federal financial (TCAP) assistance is used in projects involving new construction or rehabilitation of housing. The Part 8 regulations require a minimum percentage of accessible units.

In order for a unit to be considered accessible under Part 8, it must meet the requirements of the Uniform Federal Accessibility Standards (UFAS). The Part 8 accessibility requirements for TCAP grantees are **in addition to** the requirements imposed by the Fair Housing Act for newly constructed multifamily housing.

6. What are the accessibility requirements applicable to TCAP projects and how are they triggered?

Answer: HUD regulations implementing Section 504 (24 CFR Part 8) contain accessibility requirements for new construction and rehabilitation of multifamily housing projects. Part 8 defines “multifamily housing” as a project with five or more dwelling units. A “project” is defined as the whole of one or more residential structures and appurtenant structures, equipment, roads, walks, and parking lots which are covered by a single contract or application under TCAP, or are treated as a whole for processing purposes, whether or not located on a common site. In accordance with this definition, five single family units covered by a single contract or a single building with five units each constitute a multifamily housing project.

Newly Constructed Rental Housing - The regulations at 24 CFR 8.22 and 8.32 state that for new construction of multifamily rental projects, a minimum of five percent of the dwelling units in a project (but not less than one unit) must be accessible to individuals with mobility impairments in accordance with the Uniform Federal Accessibility Standards (UFAS). UFAS is the standard that applies to facilities that are designed, built, or altered with Federal funds. An additional two percent of the dwelling units (but not fewer than one unit) must be accessible to individuals with hearing or vision impairments.

Rental Housing with Substantial Alterations - The regulations at 24 CFR 8.23(a) state that if alterations are undertaken in a project containing fifteen or more units, and the cost of the alterations is 75 percent or more of the replacement cost of the

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completed development, then the owner must follow the new construction provisions (of [24 CFR 8.22](#), described in the preceding paragraph): a minimum of five percent of the units (but not less than one unit) must be made accessible to persons with mobility impairments, in accordance with UFAS. In addition, a minimum of two percent of the units (but not less than one unit) must be made accessible to persons with hearing or visual impairments.

Rental Housing with Other Alterations - The regulations at [24 CFR 8.23\(b\)](#) apply when alterations are not substantial, as described in the preceding paragraph. Under [24 CFR 8.23\(b\)](#), alterations to multifamily dwelling units shall, to the maximum extent feasible, be made readily accessible to and usable by individuals with disabilities. If alterations to single elements or spaces of a dwelling unit, when considered together, amount to an alteration of a dwelling unit, then the entire unit must be made accessible. At a minimum, HUD considers alteration of an entire unit to take place when at least all of the following individual elements are replaced:

- Renovation of whole kitchens, or at least replacement of kitchen cabinets;
- Renovation of the bathroom, if at least a bathtub or shower is replaced or added, or a toilet and flooring is replaced; and
- Entrance door jams are replaced.

When the entire unit is not being altered, 100 percent of the single elements being altered must be made accessible. However, HUD strongly encourages a recipient to make the entire unit(s) accessible to and usable by individuals with mobility impairments. Doing so avoids having to make every element altered accessible, which may result in having partially accessible units that are of little or no value for persons with mobility impairments. It is also more likely that the cost of making the units accessible up-front will be less than making each and every element altered accessible. Once five percent (5%) or the higher minimum percentage prescribed by HUD, of the housing units are accessible to and usable by individuals with disabilities, the TCAP grantee no longer has to make additional units or elements of units accessible. Alterations to common areas or parts of facilities that affect accessibility of existing housing facilities must also be made to be accessible to and usable by individuals with disabilities, to the maximum extent feasible. All alterations must meet the applicable sections of the UFAS that govern alterations. Further, alterations that require removing or altering load-bearing structural members are not required.

Pursuant to [24 CFR 8.23\(b\)](#), the TCAP grantee is not required to make a dwelling unit, common area, facility or element thereof accessible if doing so would impose undue financial and administrative burdens on the operation of the multifamily housing project.

The 504 accessibility requirements apply in addition to, not in lieu of, the design and construction standard provisions established in the Fair Housing Act for new construction of “covered dwellings.” The HUD regulations implementing these Fair Housing Act requirements can be found at [24 CFR 100.205](#).

7. Do the Section 504 physical accessibility requirements apply to projects that were already under construction at the time the owner applied for TCAP funds?

Answer: Yes. Any project that is awarded TCAP funds must comply fully with the regulations at 24 CFR Part 8. TCAP funds can be awarded to a project involving new construction (as defined in 24 CFR Section 8.22) or substantial alteration (as defined in 24 CFR section 8.23(a)) only if the project can meet the physical accessibility standards established in 24 CFR 8.22. For projects that are undergoing other alterations, as described in 24 CFR 8.23, at the time the project owner applies for TCAP funds, the grantee must determine whether applying the accessibility requirements would impose undue financial and administrative burdens on the operation of the project. The TCAP grantee must document the basis for any such decision.

If you have additional questions after reviewing the applicable laws, regulations and guidance provided in this Question and Answer, please send an email to the TCAP mailbox at TCAP@hud.gov.

8. What federal environmental laws, regulations and requirements apply to TCAP?

Answer: TCAP funds are federal funds. Consequently, the Recovery Act expressly applies section 288 (42 U.S.C. 12838) of the HOME statute to TCAP. The National Environmental Policy Act of 1969 (NEPA) and related federal environmental laws and authorities apply to projects receiving TCAP funds. TCAP grantees must comply with the implementing regulations at **24 CFR Part 58** "Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities". A full environmental assessment or environmental impact statement is required for activities that are not categorically excluded or exempt.

A TCAP grantee may not commit TCAP funds to a project before completion of the federal environmental review process.

9. What entity is the "Responsible Entity" (RE) for ensuring compliance with all applicable federal environmental laws, regulations and requirements?

Answer: The Recovery Act expressly applies section 288 (42 U.S.C. 12838) of the HOME statute to TCAP. Section 288 requires the State to be the "Responsible Entity" (RE) and assume the responsibility for compliance with the federal environmental requirements that apply to TCAP. The "State", as defined in the HOME program statute (42 USC 12704(2)), means "any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any agency or instrumentality thereof that is established pursuant to legislation and designated by the chief executive officer to act on behalf of the State with regard to the provisions of this Act."

10. Can the State designate the State housing credit agency to carry out the federal environmental review responsibilities on behalf of the State and/or designate the head of the State housing credit agency to act as the environmental certifying officer?

Answer: Yes. If it so chooses, the State (governor or legislature) may authorize the head of the State housing credit agency to act as the environmental certifying officer for the State's TCAP program. The State may also authorize the State housing credit agency to carry out the federal environmental review responsibilities on behalf of the State. However, the State remains the Responsible Entity and retains full accountability for compliance with the applicable federal environmental laws, regulations and requirements, including the responsibility for ensuring that corrective and remedial actions are taken when necessary or required by HUD.

11. If the State subgrants all or a portion of its TCAP funds to a local government housing credit agency, can the State also delegate the federal environmental review responsibilities to that local government housing credit agency?

Answer: States that subgrant their TCAP funds to a local government housing credit agency should contact the local HUD Field Office Environmental Clearance Officer for further guidance on how to comply with the applicable federal environmental laws, regulations and requirements.

12. What entity executes the "Request for Release of Funds and Certification" (form HUD 7015.15) and "Authority to Use Grant Funds" form HUD 7015.16?

Answer: For TCAP funds that have not been subgranted, the authorized State official (or State housing credit agency official) must execute the "Request for Release of Funds and Certification" (**form HUD 7015.15**) and submit this executed form to the local HUD Field Office: Attention CPD Director. The local HUD Field Office CPD Director executes the "Authority to Use Grant Funds" (**HUD 7015.16**) or equivalent letter.

When a State subgrants its TCAP funds to a local government housing credit agency, the State should contact the local HUD Field Office Environmental Clearance Officer for further guidance on how to comply with the applicable federal environmental laws, regulations and requirements.

13. When do the federal environmental laws, regulations and requirements apply to a TCAP project?

Answer: The federal environmental laws, regulations and requirements apply to a TCAP project as of the date of the owner's application for TCAP funds, as defined below. After the TCAP application date, the State, the owner, and any other parties may not commit TCAP or any other funds to the project before the federal environmental review has been completed and the "Authority to Use Grant Funds" (**HUD 7015.16**) or equivalent letter has been executed. The owner must stop all work that is not being undertaken in accordance with an existing legally-binding contract,

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until the federal environmental review is complete and the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter has been executed.

- a. For States that *will have a formal application process* for TCAP funds, the “date of the owner’s application” for TCAP funds is the date that the State, State housing credit agency or local government housing credit agency receives the project owner’s application.
- b. If a State does not have a formal application process, but instead the State, State housing credit agency or local government housing credit agency will offer TCAP funds to projects via a solicitation letter or some other means, the “date of the owner’s application” is the date that the project owner accepts the award of TCAP funds, as evidenced by a written acceptance letter or other form of written communication.

14. Can work commence or continue on a TCAP project before the federal environmental review is complete and the “Authority to Use Grant Funds” (HUD 7015.16) has been executed?

Answer: No. As of the date of the owner’s application for TCAP funds, the owner and its contractors are prohibited from undertaking any project “choice-limiting” activity until after the completion of the federal environmental review and the execution of the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter. This includes *any activity* that will result in a physical change to the property including property acquisition, demolition, movement, rehabilitation, conversion, repair, construction, and leasing or disposition. *Performing a choice-limiting action may disqualify a project from receiving any federal TCAP funds.*

The State, State housing credit agency or local government housing credit agency must notify applicants in writing that they and their contractors may not undertake any choice limiting activities before the execution of the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter.

15. What happens if work is already underway on a project in accordance with a pre-existing legally-binding contract(s)?

Answer: Before the federal environmental review is completed and the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter has been executed, project owners proceed *at their own risk* with activities that are authorized by pre-existing legally-binding contracts. Projects that fail to successfully complete the federal environmental review process are ineligible for TCAP funding.

16. What happens if the project is already complete?

Answer: The State, State housing credit agency or local government housing credit agency may not commit funds to a completed project until the federal environmental review process is complete and the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter is executed. Any negative impacts identified through the

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environmental review process must be mitigated. Projects that fail to successfully complete the federal environmental review process are ineligible for TCAP funding.

17. Can the State, State housing credit agency or local government housing credit agency conditionally commit TCAP funds to a project before the completion of the federal environmental review and execution of the “Authority to Use Grant Funds” (HUD 7015.16)?

Answer: The State, State housing credit agency or local government housing credit agency may not commit TCAP funds to a project before the federal environmental review process is complete and the “Authority to Use Grant Funds” (HUD 7015.16) or equivalent letter has been executed. However, the State, State housing credit agency or the local government housing credit agency may enter into an agreement for the *conditional commitment* of TCAP funds to a project before the completion of the federal environmental review process and the execution of the “Authority to Use Grant Funds” (HUD 7015.16) *provided* the action conditional commitment meets the criteria of “Conditional Commitment of Funds” found below.

“Conditional Commitment of Funds”. The State, State housing credit agency or the local government housing credit agency (when the State has subgranted its TCAP funds) may enter into an agreement for the conditional commitment of TCAP funds for a specific project before the completion of the federal environmental review process. The State, State housing credit agency or local government housing credit agency must ensure that any such agreement does not provide the project owner any legal claim to any amount of TCAP funds to be used for the specific project or site unless and until the “Authority to Use Grant Funds” (HUD 7015.16) or equivalent letter has been executed.

The following language is acceptable in an otherwise appropriately drafted agreement:

- A. Notwithstanding any provision of this Agreement, the parties hereto agree and acknowledge that this Agreement does not constitute a commitment of funds or site approval, and that such commitment of funds or approval may occur only upon satisfactory completion of the federal environmental review and receipt by [the TCAP grantee or subgrantee] of an executed “Authority to Use Grant Funds” (HUD 7015.16) or equivalent letter. The parties further agree that the provision of any funds to the project is conditioned on the [TCAP grantee’s or subgrantee’s] determination to proceed with, modify or cancel the project based on the results of a subsequent environmental review.
- B. The agreement must also contain a provision prohibiting the project owner and its contractors from undertaking or committing any funds to physical or choice-limiting actions, including property acquisition, demolition, movement, rehabilitation, conversion, repair or construction, or leasing or disposition prior to the execution of the “Authority to Use Grant Funds” (HUD 7015.16) or equivalent letter, and must indicate that the violation of this provision may result in the denial of any funds under the agreement. The agreement should not contain provisions requiring the execution of a construction contract

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unless the provision requires prior completion of the federal environmental review and execution of the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter, and advice from the grantee or subgrantee to proceed with the project and/or proceed with execution of the contract. Provisions such as specific work descriptions and plans or specifications should not be included in a conditional TCAP commitment. Grantees or subgrantees are encouraged to keep any conditional TCAP commitments short and, if necessary, include more detailed provisions relating to project execution in an unexecuted attachment to avoid the appearance of permission or encouragement to begin undertaking choice-limiting actions.

18. If a federal environmental review has already been completed because the LIHTC project has been previously awarded other HUD funds (such as NAHASDA, HOME or CDBG), must a new federal environmental review be completed for TCAP funding? Must a separate “Request for the Release of Funds and Certification” (form HUD 7015.15) be completed?

Answer: If the Responsible Entity for the federal environmental assessment has not changed *and* neither the project nor the environmental conditions have changed since the completion of the previous federal environmental review and execution of the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter, then no new environmental review and “Request for Release of Funds and Certification” (form HUD **7015.15**) are required. **See 24 CFR 58.35(b)(7)** “Categorical Exclusions”. The only requirement is that the Responsible Entity must make a determination that no additional federal environmental review is required and record this determination in the environmental review record for that project.

If the Responsible Entity has changed, a new federal environmental review, “Request for Release of Funds and Certification” (form **HUD 7015.15**) and execution of the “Authority to Use Grant Funds” (**HUD 7015.16**) or equivalent letter are required.

19. Can the cost of conducting and completing federal environmental reviews be charged to the TCAP grant?

Answer: The costs incurred by the grantee or subgrantee for conducting and completing environmental reviews are administrative costs of the TCAP program and therefore cannot be charged to the TCAP grant. The project owner’s costs for providing information to the TCAP grantee or subgrantee are eligible to the extent that the costs may be included in the “eligible basis” of the project under Section 42 of the Internal Revenue Code of 1986, as amended.

20. What records are required to document compliance with the federal environmental laws, regulations and requirements?

Answer: The State is responsible for ensuring that records are maintained that fully document the compliance by the State, State housing credit agency and local government housing credit agencies with the applicable federal environmental laws, regulations and requirements in accordance with **24 CFR 58.38**. Records must be

retained in accordance with the record retention requirements of **24 CFR 85.42**. In general, records must be retained for a minimum of three years after project completion and submission of the final expenditure report, unless any litigation, claim or audit is underway during that period.

21. What should a TCAP grantee or subgrantee do if it has no experience in completing federal environmental review requirements?

Answer: TCAP grantees and subgrantees that do not have previous experience with completing the federal environmental review process are strongly encouraged to seek assistance from another State department or agency that has this experience. All States receive an allocation of HOME funds and have agencies that have federal environmental review experience.

22. Where can TCAP grantees and subgrantees, and project owners find guidance on complying with the applicable federal environmental laws, regulations and requirements?

Answer: The implementing regulations for “Environmental Review Procedures for Entities Assuming HUD Environmental Responsibilities” can be found at **24 CFR Part 58**.

Additional guidance can be found through **HUD’s Office of Environment and Energy webpage**.

The local **HUD Field Office Environmental Clearance Officers** are also available to provide guidance. Their names and telephone numbers can be found at the HUD Office of Environment and Energy web site.

State housing credit agencies, local government housing credit agencies and project owners are strongly advised to seek technical assistance and training regarding compliance with the federal environmental laws, regulations and requirements.

If you have additional questions after reviewing the applicable laws, regulations and guidance provided in this Question and Answer, please send an email to the TCAP mailbox at **TCAP@hud.gov**

23. What is program income?

Answer: Program income is defined in the Notice as “gross income received by the grantee generated by the use of TCAP funds during the grant period.” The grant period begins on the date HUD executes the grant agreement (HUD Form #40092) with the TCAP grantee, and ends on the date of the final financial report submitted to HUD upon closeout of the TCAP award. Examples of program income include the repayment of principal and interest on a loan made with TCAP funds, other income received from in conjunction with TCAP funds, as well as any interest earned by the grantee on program income before it is expended.

24. What are the eligible uses of program income?

Answer: Grantees must use program income for eligible TCAP uses. Specifically, program income must be used for capital investment in eligible TCAP projects (i.e., projects that have received or will receive a LIHTC award between October 1, 2006 and September 30, 2009). Capital investment is defined as the costs included in the eligible basis of a project under Section 42 of the Internal Revenue Code.

25. Can grantees use program income to pay for administrative expenses associated with the management and oversight of the TCAP program?

Answer: No, program income cannot be used to pay for costs of the grantee (or any subgrantee) to administer TCAP including the cost of operating the program or monitoring compliance. Under the Recovery Act, TCAP funds can only be used for capital investment in LIHTC projects that received or will receive a LIHTC award between October 1, 2006 and September 30, 2009. Program income generated by the use of TCAP funds may only be used for eligible TCAP costs. Because administrative expenses are not an eligible use of TCAP funds, program income cannot be used for this purpose.

26. How should grantees account for any TCAP program income received?

Answer: TCAP grantees must maintain records that adequately identify the source and application of TCAP program income in the same manner as their TCAP funds and in accordance with generally accepted accounting principles, and with state laws and procedures as required by 24 CFR Part 85.20(a). Grantees must have fiscal controls and accounting procedures in place that allow them to trace both the receipt and expenditure of TCAP program income, and ensure that program income funds have not been used in violation of the Recovery Act, CPD Notice 09-03, and the grant agreement. .

In accounting for TCAP program income, grantees must track the amount of program income generated by each TCAP project and identify the expenditure of program income by project. Consequently, the grantee's financial management system must enable the grantee to track program income receivables and expenditures on a project by project basis. Grantees may wish to establish a separate account to track TCAP program income received and expended, or they may wish to use an existing accounting system as long as the system enables the grantee to maintain records which adequately identify the source and use of all TCAP program income as required in 24 CFR Part 85.20(a) "Standards for Financial Management Systems."

27. If a grantee sub-grants TCAP funds to a local housing credit agency, is the grantee still responsible for tracking and reporting program income?

Answer: Yes. A grantee may authorize a sub-grantee to retain program income for eligible TCAP uses pursuant to a written agreement between the two parties. Sub-granting TCAP funds to local housing credit agencies does not relieve the grantee of its responsibility to adequately account for and report on any program income

earned or disbursed. The grantee must account for the source and use of all TCAP program income in accordance with the financial management standards set forth in 24 CFR Part 85.20(a).

28. Can grantees use HUD's Integrated Disbursement and Information System (IDIS) to record, disburse and track the use of program income?

Answer: Grantees must use IDIS to set-up TCAP activities and disburse TCAP grant funds. IDIS is not designed for the actual deposit and disbursement of program income funds. Instead, the grantee must deposit TCAP program income into its local bank account and record the receipt and use of this program income in IDIS. To record the receipt of TCAP program income, the grantee must set up a Program Income Fund in IDIS. ***Once the Program Income Fund is set up in IDIS and TCAP program income is recorded, the grantee must "drawdown" any program income available in IDIS prior to requesting a drawdown of TCAP funds.*** The grantee will use the program income on hand in its local bank account for these program income draws. Assistance in setting-up the Program Income Fund and working in IDIS is available on HUD's IDIS webpage or by calling the IDIS Technical Assistance Unit (TAU) at (877) 483-8282.

29. How will program income affect TCAP commitment and expenditure deadlines?

Answer: Any use of TCAP funds that will generate program income during the grant period should be carefully monitored and considered in light of the statutory deadlines established by the Recovery Act. The Recovery Act requires grantees to commit 75 percent of their TCAP funds by February 16, 2010, expend 75 percent of their TCAP funds by February 16, 2011, and expend 100 percent of their TCAP funds by February 16, 2012. Since 24 CFR Part 85.21(f) requires any program income to be disbursed before the grantee (or subgrantee) draws TCAP funds from the U.S. Treasury, the generation of program income has the potential to impede the grantee's ability to commit and expend TCAP funds within the deadlines established by the Recovery Act.

30. Are returns on TCAP program income considered program income and subject to the same uses and restrictions?

Answer: Yes, any gross income earned on TCAP program income during the grant period is TCAP program income and is subject to the same eligible uses and accounting. TCAP program income becomes unrestricted only after the first use of the program income for affordable housing following the close-out of the TCAP award (see question #31 below).

31. If program income is earned after the TCAP grant is closed, what happens to the program income?

Answer: Per authority set forth in 24 CFR 85.25(h), HUD has established requirements on the disposition of program income earned after the TCAP grant is closed (i.e., as of the end date of the final financial report submitted by the grantee to

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HUD in the TCAP grant agreement). The TCAP grant agreement requires that all program income on hand at the time of the termination of the grant period, or earned after the grant period, must be used for the development or operation of housing that remains affordable, for a period of not less than 15 years, to households whose annual incomes does not exceed 80 percent of the median family income for the area. These restrictions apply only to the first use of any program income earned after the grant period. Once the program income is used to develop or operate affordable housing as defined above, any return on the TCAP program income funds is unrestricted.

32. Is the use of program income after the TCAP grant period subject to the other federal grant requirements such as the National Environmental Policy Act (NEPA), Lead Safe Housing Regulations (LSHR), etc?

Answer: While a variety of federal grant requirements apply to the use of TCAP funds during the award period (see [CPD Notice 09-03](#) for a complete list of federal grant requirements), these “cross-cutting” federal requirements do not apply to the use of program income following the close out of the TCAP award.

If you have additional questions after reviewing the applicable laws, regulations and guidance provided in this Question and Answer, please send an email to the TCAP mailbox at TCAP@hud.gov.