

**Congress of the United States**  
**Washington, DC 20515**

April 20, 2020

The Honorable Steven T. Mnuchin  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue NW  
Washington DC 20220

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

Dear Secretary Mnuchin and Commissioner Rettig,

As you work to provide emergency federal assistance in response to the COVID-19 epidemic, we respectfully urge you to extend certain Low-Income Housing Tax Credit (LIHTC) program deadlines.

LIHTC provides federal tax credits to private developers in exchange for their investment in developing and preserving affordable rental housing. The program is administered jointly by the Internal Revenue Service (IRS) and state tax credit allocating agencies. The Pennsylvania Housing Finance Agency, for instance, monitors more than 1,100 affordable housing communities receiving LIHTC. Approximately 90% of affordable housing projects across the country use LIHTC, which has helped develop and preserve more than 3 million affordable rental units.

Due to the COVID-19 crisis, which has shut down or delayed construction of LIHTC-supported affordable housing developments across Pennsylvania, Delaware, and the U.S., programmatic deadlines will be very difficult to meet. We respectfully request that you provide relief by extending three key LIHTC deadlines:

- Provide a 12-month extension of the **10% test deadline** for carryover allocations as required by IRC Section 42(h)(1)(E)(ii) and IRS regulation 1.42-6.
- Provide a 12-month extension of the **placed in service deadline** as required in IRC Section 42(h)(1)(E)(i)
- Provide a 12-month extension of the 24-month minimum **rehabilitation expenditure deadline** as required by IRC Section 42(e)(3) and IRC Section 42(e)(4)

We strongly encourage you to extend these programmatic LIHTC deadlines to help supportive housing developers address challenges associated with COVID-19. We appreciate your attention to this matter and your consideration of the extension requests.

Sincerely,



Dwight Evans  
Member of Congress



Brian Fitzpatrick  
Member of Congress

Mary Gay Scanlon  
Member of Congress

Brendan F. Boyle  
Member of Congress

Madeleine Dean  
Member of Congress

Conor Lamb  
Member of Congress

Susan Wild  
Member of Congress

Mike Doyle  
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Lisa Blunt Rochester  
Member of Congress