Notice 94-5, 1994-1 CB 332--IRC Sec(s).42

This notice supplements Notice 92-43, 1992-2 C.B. 373, to include the Louisiana parish of Lafourche as an area eligible for the relief granted to taxpayers in Notice 92-43 from certain low-income housing credit requirements as a result of Hurricane Andrew.

Notice 92-43 is supplemented to include Lafourche parish as if included in Notice 92-43 when issued.

The principal author of this notice is Christopher J. Wilson of the Office of Assistant Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice contact Mr. Wilson on (202) 622-3040 (not a toll-free call).

!OI T.D. 8456