



October 9, 2012

CC:PA:LPD:PR (REG-136491-09)  
Internal Revenue Service, Room 5205  
PO Box 7604  
Ben Franklin Station  
Washington, DC 20044  
Submitted electronically via [www.regulations.gov](http://www.regulations.gov)

RE: Utility Allowances Submetering, RIN 1545-BI91

To Whom It May Concern:

Thank you for the opportunity to comment on IRS' proposed utility allowance submetering regulations. As the Washington representative of the agencies that administer the Housing Credit in all 50 states, the District of Columbia, New York City, Puerto Rico, and the U.S. Virgin Islands, the National Council of State Housing Agencies (NCSHA) appreciates the Treasury Department's and IRS' expert oversight of the Housing Credit, your continued cooperative attitude toward NCSHA and state housing agencies, and your timely provision of program guidance.

To support continued effective state administration of the Housing Credit, we urge you to issue the final guidance concerning utility allowance calculations for Housing Credit developments that sub-meter. In prior comments on proposed utility allowance regulations, NCSHA has expressed its appreciation that the proposed regulations generally allow for more accurate utility allowance determinations, provide greater flexibility to make such determinations, and help HFAs promote energy efficiency in Housing Credit properties. We have also maintained that more accurate utility allowances help keep Housing Credit properties financially sustainable.

We reiterate these principles and urge the IRS to ensure that any final guidance concerning utility allowances for sub-metered buildings does not impose any unnecessary administrative burdens or complexity on HFAs.

Sincerely,

Garth Rieman  
Director, Housing Advocacy and Strategic Initiatives