

Dear NAHMA Members,

Following the authorization earlier this year of the “income-averaging” option for minimum set-aside elections in the Low-Income Housing Tax Credit (LIHTC) program, the **IRS has published a revised Form 8609**. Form 8609 is used for Low-Income Housing Credit Allocation and Certification and now includes the income-averaging option. The IRS instructions for the form have yet to be updated.

To view the revised form, please click [here](#). The new income-averaging option is discussed in our recent NAHMA Analysis [here](#).

Thanks,
Juliana

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NAHMA is the leading voice for affordable housing management, advocating on behalf of multifamily property managers and owners whose mission is to provide quality affordable housing.*