CTCAC Temporary Housing Report

This Form is to be attached to the 2019 Annual Ownership Certification for properties that temporarily housed tenants that were displaced by federally designated Major Disasters including the California Wildfires. Please indicate the following information below:

CTCAC Project Number: CA - _____ - _____

Project Name: _____

Project Address: _____

_____, CA _____

Total Number of LIHTC Units in Project: _____

Total Number of LIHTC Units used to temporarily house displaced persons: _____

Please list the following information for each unit occupied by a displaced person(s):

Unit #	Unit Size	Household's Last Name	Former Address of Displaced Tenant

IRS Revenue Procedure 2014-49 establishes a procedure for temporary relief from certain requirements of Section 42 of the Internal Revenue Code for owners of low-income housing buildings and housing credit agencies of States or possessions of the United States in major disaster areas declared by the President. This revenue procedure provides a procedure for Owners to rent on a temporary basis vacant low-income units to certain displaced low-income individuals that resided in major disaster areas. For a full description of IRS Rev Proc 2014-49, please see the attached pages.