

Income Recertification Waiver

Per IRS guidance issued **July 1, 2020** and **January 15, 2021**, an Owner of a low-income building is not required to perform income recertifications under § 1.42-5(c)(1)(iii) in the period beginning on **April 1, 2020**, and ending on **September 30, 2021**. The Owner must resume the income recertifications as due under § 1.42-5(c)(1)(iii) after **September 30, 2021**.

Properties must document the reason for not performing a recertification during this time using this standard form. **Please note, the IRS has not waived the annual student certification requirement.**

- Provide brief explanation *why* recerts will not be performed for the period beginning April 1, 2020 to September 30, 2021.

Authorized Signature

Date

Name

Title

Please keep this form in your resident file