

## Income Recertification Waiver

Per IRS guidance issued **July 1, 2020**, 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 **December 31, 2020**. The Owner must resume the income recertifications as due under § 1.42-5( c)(1)(iii) after **December 31, 2020**.

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 December 31, 2020.

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**Authorized Signature**

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**Date**

\_\_\_\_\_  
**Name**

\_\_\_\_\_  
**Title**

Please keep this form in your resident file