

REQUESTING AN EXTENSION

IFA expects all Owners to proceed diligently in the development of the LIHTC Project and to meet the IFA-required IRS Form 8609 Application submission due date and the IRS Minimum Rehabilitation Expenditure Period deadline; however, should an Owner need an extension, the request shall be submitted in the online Application **prior** to the due date/deadline.

- 1) Log-in to the application.
 - 2) Select the "Request Extension" Tab.
 - 3) Check the box(es) for each extension type being requested and enter the requested information.
 - There is no fee for requesting an extension of the 2-year minimum rehabilitation expenditure period.
 - 4) Submit.
 - 5) Written notification from the LIHTC Manager shall be provided for each approved or denied extension request and the new dates for each approved extension for the Project.
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ORIGINAL DUE DATE/DEADLINE

- IRS Form 8609 Application Submission: November 1st of the first-year Credit Period
Note: IRS Form 8609 Applications may be submitted anytime during the calendar year.
- Minimum Rehabilitation Expenditure Period: Two-years
IRS Notice 22-05, Section IV, B. permits an extension of the 2-year rehabilitation period. If a tax-exempt bond is used to provide a qualified residential rental project and if the last day of the §147(d) 2-year rehabilitation period for the bond originally was on or after April 1, 2020, and before December 31, 2023, then the last day is postponed to the earlier of eighteen months from the original due date or December 31, 2023.