

**NEBRASKA INVESTMENT FINANCE AUTHORITY**  
**Request to Provide Temporary Housing to Displaced Individuals**  
**in Accordance with Internal Revenue Procedure 2014-49**

Date of Request

LIHTC Development Name

Name of Owner

IRS Revenue Procedure 2014-49 (Rev. Proc. 2014-49), temporarily suspends certain requirements of Section 42 (§42) of the Internal Revenue Code (Code), permitting emergency housing relief for individuals displaced by a major disaster from their principal residence in certain major disaster areas. Presidential Declaration (DR-4521) *Nebraska Covid-19 Pandemic* designated all counties in Nebraska as major disaster areas. The undersigned requests approval from the Nebraska Investment Finance Authority (NIFA) to provide emergency housing to displaced individuals in accordance with Rev. Proc. 2014-49 in the Low-Income Housing Tax Credit (LIHTC) Development specified above and accordingly affirms as follows:

1. I acknowledge that I have read and understand Rev. Proc. 2014-49;
2. I intend to rent vacant units in the Development temporarily to individuals displaced by the disasters covered by DR-4521 in a jurisdiction designated for Individual Assistance by FEMA. Because low-income households are intended to be the primary beneficiary of units financed with LIHTCs, LIHTC households will continue to be given preference irrespective of any relief granted by Rev. Proc. 2014-49;
3. The displaced household will execute an affidavit attesting to the household's displacement;
4. The date a household begins temporary occupancy and the final date for providing temporary housing shall be certified by execution of the Temporary Emergency Housing Addendum to Lease;
5. Tenant files, including the Temporary Emergency Housing Addendum to Lease, for each displaced household **shall be retained by the owner as part of tenant documentation for at least 6 years after the due date** (with extensions) for filing the federal income tax return for the applicable years, pursuant to 26 CFR Section 1.42-5(b)(2). The project owner will report to NIFA, in the manner prescribed by NIFA, those displaced households temporarily housed in the Development;
6. Rent for units leased to displaced households shall not exceed the existing rent-restricted rates for the low-income units as established by § 42 (g)(2) of the Code;
7. The status of a vacant unit after the first year of the credit period (that is, market rate or low- income for purposes of §42 of the Code, or never previously occupied) that is temporarily occupied by a displaced household remains the same as the unit's status before the displaced household moved in;
8. Existing tenants in occupied LIHTC units shall not be evicted or have their tenancy terminated as a result of efforts to provide temporary housing for displaced households; and
9. I understand that Rev. Proc. 2014-49 applies only to a waiver of certain requirements of §42 and §142 (Tax-Exempt Bond Program) of the Code, but does not waive any of the program requirements imposed by, HOME, CDBG or other program rules applicable to the Development.

Printed Name of Owner / Agent

Signature of Owner / Agent

Date

**Please email this request to: [txcr.multifamily@nifa.org](mailto:txcr.multifamily@nifa.org)**

**For information or questions, please contact:** NIFA LIHTC Compliance Department  
 Phone: 402-434-3900

**For internal use only:**

Approved by NIFA:

Date: