**[PROJECT NAME]**

**[OHFA TRACKING NUMBER]**

**[OWNER NAME]**

**[OWNER ADDRESS]**

**[DATE]**

Karen Banyai

Operations Manager

Ohio Housing Finance Agency

57 East Main Street

Columbus, OH 43215

RE: Request for Carryover Allocation Relief under IRS Revenue Procedure 2014-49

Ms. Banyai:

**[OWNER]** is requesting carryover allocation relief for the above stated project in the form of an extension to the **[10 PERCENT TEST DEADLINE AND/OR PLACED IN SERVICE DEADLINE]**. The project meets the eligibility requirements as outlined in IRS Revenue Procedure 2014-49, sections 6 and 7, and described below:

* A demonstrated and documented need exists for the relief;
* **[OWNER]** has a carryover allocation for a building located in a Major Disaster Area;
* **[OWNER]** cannot reasonably satisfy the deadlines of § 42(h)(1)(E) because of a Major Disaster; and
	+ For **10% test relief**, the project has a **10% test deadline of January 20, 2020 or later** as indicated in the carryover allocation agreement; or
	+ For **placed in service relief**, the project has an **Allocation Date of March 31, 2020 or earlier** as indicated in the carryover allocation agreement.

**[DESCRIBE THE NEED FOR THE RELIEF AND WHY OWNER CANNOT REASONABLY SATISFY THE DEADLINES OF § 42(h)(1)(E) BECAUSE OF THE MAJOR DISASTER. DO NOT ATTACH ANY ADDITIONAL DOCUMENTATION.]**

I understand that if this request is approved, I will receive an amendment to the carryover allocation agreement reflecting a 6-month extension to the 10% test deadline and/or a 12-month extension to the placed in service deadline which must be signed and returned to OHFA.

I understand that if I obtain the relief provided in sections 6.02 or 6.03 of Rev. Proc. 2014-49 but fail to satisfy the requirement(s) before the expiration of the extension period, the IRS will treat the carryover allocation as a credit returned to the Agency on the day following the end of the extension period.

Sincerely,

**[SIGNATURE OF OWNER]**

**[PRINT NAME OF OWNER]**