

June 9, 2023

Internal Revenue Service  
Attn: CC:PA:LPD:PR (Notice 2023-24)  
Room 5203  
P.O. Box 7604  
Ben Franklin Station  
Washington, D.C. 20044

Re: **Recommendations for 2023-2024 Priority Guidance Plan**

The undersigned organizations appreciate the opportunity to make recommendations to the Internal Revenue Service (“IRS”) and U.S. Department of the Treasury (“Treasury”) for their 2023-2024 Priority Guidance Plan. We are a collective of organizations devoted to ending domestic violence, dating violence, sexual assault, and stalking in the United States. To that end, we advocate for laws and policies that increase the supply of safe and affordable housing for survivors. Because the Low-Income Housing Tax Credit program (“LIHTC”) is now the primary source of new affordable housing in this country, the IRA and Treasury are key partners in the effort to ensure every survivor has a safe and affordable home.

Our collective led efforts to advance the housing protections, among other protections, within the Violence Against Women Reauthorization Act (“VAWA”), which resulted in LIHTC housing being added as a covered housing program in 2013.<sup>1</sup> The 2022 reauthorization built upon and increased the 2005 and 2013 housing protections and also applies to LIHTC housing.<sup>2</sup> At the heart of VAWA compliance is a principal of basic justice and fairness for survivors - LIHTC owners cannot deny admission to or evict VAWA survivors due to their victimization or the acts committed against them. Yet a decade has passed since LIHTC first became subject to the law and the Treasury has taken no steps towards implementation, including even just a basic acknowledgment that the law applies to LIHTC housing. This inaction harms survivors, increases discrimination against them, and increases their likelihood of housing instability and homelessness.

In 2017, some of the undersigned organizations issued [\*Protections Delayed: State Housing Finance Agency Compliance with the Violence Against Women Act\*](#). In this report, we detailed how the Treasury’s failure to acknowledge VAWA’s application to the LIHTC housing program and failure to implement those mandates left state housing finance agencies, housing providers, advocates, and survivors without a uniform framework for compliance. Many state housing finance agencies who were surveyed believed that they could not begin to comply with VAWA, or direct owners to comply, until the Treasury issued guidance. Though some additional state

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<sup>1</sup> Violence Against Women Reauthorization Act of 2013, Pub.L. 113-4, § 601, 127 Stat. 54 (2013).

<sup>2</sup> *Consolidated Appropriations Act of 2022*, Pub. L. 117-103, 136 Stat. 49 (March 15, 2022), *codified at* 34 U.S.C.A. § 12491, *et seq.* (West 2022).

housing finance agencies have taken steps towards VAWA compliance, the vast majority of state agencies appear to still be waiting for the Treasury to act.

Just a few weeks ago, the White House released the [National Plan To End Gender Based Violence](#) (“National Plan”). In the National Plan, the Biden-Harris Administration is calling for a government-wide commitment to preventing and addressing gender-based violence in the United States, including through the core strategic effort to increase economic stability and housing security. The plan identifies VAWA, and the successful implementation of it, as the core strategic pillar necessary to advance greater housing stability among survivors. The Treasury must do its part fulfill the mandate of the National Plan to formally acknowledge that VAWA applies to LIHTC housing, and has applied to LIHTC housing since the 2013 Reauthorization. The Treasury then must work in earnest with domestic violence and sexual assault advocates and impacted communities to effectively implement the law. That implementation can include some of the following initial steps:

- Require LIHTC owners to use the VAWA lease addendum;
- Replicate HUD's proposed new Notice of Occupancy Rights and Certification forms;
- Use HUD's proposed new template on emergency transfer plans to create one for LIHTC projects. It would be helpful to include an FAQ that, among other things, highlights existing state housing agency transfer plans;
- Issue guidance similar to [RD's recent guidance](#) on VAWA implementation to state housing agencies and/or project owners, particularly as it relates to the management plans, compliance reviews, and confidentiality best practices;
- Issue guidance similar to this [HUD Public and Indian Housing notice](#). Of particular importance is the language regarding adverse factors, family break-up, documentation requirements, and the notice of occupancy rights;
- Issue guidance suggesting that state housing agencies should outline VAWA priorities in their Qualified Allocation Plans, Extended Low-Income Housing Commitments (LURAs), compliance manuals, and program bulletins; and
- Create FAQs on VAWA that mention that LIHTC housing can be an especially important supply of affordable housing for immigrant survivors, who will not face immigration restrictions as they would when trying to access other federally-assisted housing.

We stand ready and able to work with the Treasury towards successful implementation of VAWA. For additional information, please contact Kate Walz at [kwalz@nhlp.org](mailto:kwalz@nhlp.org).

Sincerely,

National Alliance to End Sexual Violence  
National Housing Law Project  
National Network to End Domestic Violence  
National Organization of Sisters of Color Ending Sexual Assault