

From: Mike O'Hara <Mike@hacmb.org>

Sent: Monday, August 23, 2021 5:23:12 PM

To: Marisa Button <Marisa.Button@floridahousing.org>

Cc: Jean Salmonsens <Jean.Salmonsens@floridahousing.org>; Miguell Del Campillo <miguell@hacmb.org>

Subject: Comments re: August 24, 2021 Workshop

Good afternoon Marisa,

Please accept these comments regarding the August 24, 2021 Workshop regarding Florida Housing's Proposed and Implemented Priorities and Strategies for Serving Persons with Special Needs, Homeless Households, and Persons with a Disabling Condition/Persons with Developmental Disabilities

The workshop agenda indicates Florida Housing's intention to require non-profit applicants to be "public charities" as proven by its filing of Form 990 with the IRS. The HACMB respectfully requests that Florida Housing allow for the continued participation of 501 (c)(3) non-profit affiliates of public housing authorities, and require either the Form 990 filed for the previous year or the IRS Letter 4715 (Exception to 990 Filing Requirements).

Section 6033(a)(3)(B) of the Internal Revenue Code and the accompanying regulations provide the IRS with discretionary authority to specify that certain exempt organizations are not required to file annual information returns on Form 990. Under this discretionary authority, Revenue Procedure 95-48, 1995-47 I.R.B. 13 (Nov. 20, 1995) provides that governmental units and affiliates of governmental units that are exempt from federal income tax under section 501(a) are not required to file Form 990. The IRS approves the exception from any obligation to file IRS Form 990 for affiliates of governmental units via IRS Letter 4715 (Exception to 990 Filing Requirements).

The HACMB also respectfully requests that the IRS Letter 4715 (Exception to 990 Filing Requirements) be included in the eligibility documentation required under the Non-Profit Pre-Application Package procedures.

Thank you for the opportunity to provide comments.

Mike

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