

**Kentucky Housing Corporation**  
**Building Casualty Loss Notification**

Internal Revenue Code Section 42(j)(4)(E) states that buildings which are allocated tax credits are protected from recapture of credits due to a casualty loss *to the extent such loss is restored by reconstruction or replacement within a reasonable period*. Low-Income Housing Credit Owners must report to KHC the casualty loss of a building within 30 days of the loss. **Complete a separate form for each building and submit via email to:**

Multifamily Compliance Manger  
Phyllis Clem  
[pclem@kyhousing.org](mailto:pclem@kyhousing.org)

**BUILDING AFFECTED:** Building Identification No. (BIN): KY \_\_\_\_\_

Name of Project: \_\_\_\_\_

Address of Project: \_\_\_\_\_

City: \_\_\_\_\_, KY Zip Code: \_\_\_\_\_

Owner: \_\_\_\_\_ Owner TIN #: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

General Partner: \_\_\_\_\_ Phone: \_\_\_\_\_

Unit(s) Affected: \_\_\_\_\_ Date of Loss: \_\_\_\_\_

No. of Low-Income units affected: \_\_\_\_\_ No. of Low-Income households Displaced: \_\_\_\_\_

Fire Department Notified:  Yes (if Yes, please attach a copy of the report)  No

Write a brief description of the loss. Identify any causes of the loss. Attach a separate page if needed.

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Est. Time for Replacement: \_\_\_\_\_ Applicable Fraction at Prior Year End: \_\_\_\_\_

\_\_\_\_\_  
Signature of Owner/Authorized Representative

\_\_\_\_\_  
Date

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The undersigned hereby certifies that the information presented herein is true and correct to the best of his/her knowledge. He/she further certifies under penalty of perjury that the project meets the requirements of Internal Revenue Code Section 42.

Date Back in Compliance: \_\_\_\_\_

\_\_\_\_\_  
Signature of Owner/Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Received by KHC Staff

\_\_\_\_\_  
Date

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KHC Staff use only:

Date 8823 submitted to IRS: \_\_\_\_\_

By: \_\_\_\_\_

Corrected 8823 submitted to IRS: \_\_\_\_\_

By: \_\_\_\_\_