

## Kentucky Housing Corporation

1231 Louisville Rd.  
Frankfort, KY 40601  
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TTY: 711

**NOTIFICATION OF RESTORATION/REMOVAL OF UNIT(S) IN ACCORDANCE WITH  
REVENUE RULING 92-61 and REVENUE RULING 2004-82  
(TREATMENT OF RESIDENT RENTAL PROPERTY)  
(RESIDENT MANAGER, MAINTENANCE OR SECURITY OFFICER UNIT)**

Property Name: \_\_\_\_\_

Building Identification Number: KY-\_\_\_\_\_-\_\_\_\_\_ thru KY-\_\_\_\_\_-\_\_\_\_\_

Unit(s) shall be designated as an employee unit or for use as common space as defined in section 42 of the Internal Revenue Code: "Section 1.103-8(b)(4) of the Income Tax Regulations, facilities that are functionally related and subordinate to residential rental units are considered residential rental property. Section 1.103-8(b)(4)(iii) provides that facilities that are functionally related and subordinate to residential rental units include facilities for use by the tenants, such as swimming pools and similar recreational facilities, parking areas, and other facilities reasonably required for the project. The examples given by section 1.103-8(b)(4)(iii) of facilities reasonably required for a project specifically includes units for resident managers, maintenance personnel or model units. Accordingly, the unit occupied by a resident manager is residential property for purposes of Section 42 of the Code."

The undersigned hereby returns \_\_\_\_\_ unit(s), previously used as common space for \_\_\_\_\_ (Manager, Maintenance, Security or Employee) unit(s), to use as a residential rental (low-income) unit in the above name property.

The undersigned hereby removes \_\_\_\_\_ unit(s), designated low-income (from the qualified basis) to be used as common space in the above-named property.

Please provide the following for each unit occupied by a Resident Manager, Maintenance, Security or Service Coordinator Personnel. Supporting documentation must be attached to support the property's need for the removal of the unit(s) from the applicable fraction in accordance with Section 1.103-8(b)(4). In addition, please attach a separate form if you require additional spaces.

BIN# \_\_\_\_\_ Unit # \_\_\_\_\_ Name \_\_\_\_\_ Move-in Date \_\_\_\_\_ Position \_\_\_\_\_

BIN# \_\_\_\_\_ Unit # \_\_\_\_\_ Name \_\_\_\_\_ Move-in Date \_\_\_\_\_ Position \_\_\_\_\_

BIN# \_\_\_\_\_ Unit # \_\_\_\_\_ Name \_\_\_\_\_ Move-in Date \_\_\_\_\_ Position \_\_\_\_\_

If the Owner is charging rent for a Manager, Maintenance, Security or Service Coordinator Personnel unit(s), according to the Internal Revenue Service (IRS) Guide for Completing Form 8823, the Service may determine that the unit is not reasonably required by the project because the owner is not requiring them to occupy the unit as a condition of employment.

\* Charging rent for employee units may reduce or jeopardize the tax credits that may be claimed. Please consult your attorney or accountant for guidance.

Owner/Management must continue to submit the above information concerning the Manager/Maintenance/ Security/Service Coordinator, or other common use space, to KHC annually on the Owner Annual Certification of Continuing Compliance. This form does not absolve Management of this responsibility. Additionally, in the event of a change in status concerning a manager/maintenance unit or use of other common space KHC is requiring resubmission of this form.

The undersigned certifies to Kentucky Housing Corporation that the Owner/Limited Partnership of \_\_\_\_\_ (property name) will file or has filed a return that is consistent with Revenue Ruling 92-61 concerning treatment of Resident Manager's unit.

\_\_\_\_\_  
Owner/General Partner

\_\_\_\_\_  
Date

For KHC use only:

Date Approved: \_\_\_\_\_

Date Denied: \_\_\_\_\_

\_\_\_\_\_  
KHC Staff

\_\_\_\_\_  
Title