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## **Tax Analysts: IRS Addresses Treatment of Qualified Low-Income Building Units.**

In program manager technical assistance, the IRS concluded that charging resident managers or maintenance personnel rents, utilities, or both for units in a qualified low-income building doesn't change the treatment of the units as facilities reasonably required for the qualified low-income housing project.

Citations: PMTA 2014-022

[Read the letter](#) (subscription required).

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