

What's New in the 2026 Low-Income Housing Tax Credit Handbook

New Sections On

- One Big Beautiful Bill Act LIHTC provisions
- Special bond financing allocation transition rules for 25% financed-by test
- Inflation Reduction Act provisions concerning affordable housing

Updated Sections On

- Corporate alternative minimum tax
- Area median gross income
- Interest limitations during construction period
- Depreciation expense and debt discharge
- Data, contact information and forms in the appendices