

New Procedure for Filing Form 8693, *Low-Income Housing Credit Disposition Bond*

Announcement 2005-43

Form 8693, *Low-Income Housing Credit Disposition Bond*, is to be filed with the Internal Revenue Service within 60 days after the date of disposition of the building or interest therein.

Effective upon publication of this announcement, Form 8693 (original and one copy) is to be filed at the following address:

Internal Revenue Service
P.O. Box 331
Attn: LIHC Unit, DP 607 South
Philadelphia Campus
Bensalem, PA 19020

The IRS will return a copy of the approved form. However, taxpayers are no longer required to attach that copy to their income tax return. Instead, taxpayers should keep the returned copy in their records. This treatment supersedes the current revision (February 1997) of Form 8693, which instructs taxpayers to attach the approved copy to their income tax return.