

Relieving the Poor and Distressed

IRS REVENUE PROCEDURE 96-32 SAFE HARBOR

20% @ 50% (or 40%
OF AREA MEDIAN INCOME @ 60%)

75% @ 80%

ONE-YEAR TRANSITION PERIOD  |  RENT RESTRICTIONS

Lessening burdens of Government

Revenue Rulings 85-1 and 85-2

Requirements:



The organization conducts activities that a governmental unit considers to be its burden.



The activities actually “lessen” such governmental burden.

This is always an “all facts and circumstances” test

NO Safe Harbor