



The Oregon Affordable Housing Management Association Presents

Understanding Section 42/LIHTC Average Income Test

LIVE WEBINAR

Tuesday, September 29, 2026, 1 pm to 2:30 pm

On October 12, 2022, the IRS published “final and temporary regulations” regarding the new minimum set-aside known as the Average Income Test. This set-aside is intended to allow for mixed-income housing and makes it possible to rent some units to individuals and families with incomes above 60% of median. We will explain how this set-aside differs from the 20 @ 50 and 40 @ 60 minimum set asides. You will learn how to calculate the set-aside and how the applicable fraction applies when this set-aside is in place. *We will also review the latest information from the states in your region regarding their requirements for the Average Income Set-Aside.*

Our Instructor: Gwen Volk has provided training and consulting services in 36 states through **Gwen Volk, InFocus, Inc.** She has extensive knowledge and experience in Section 42 low-income housing tax credit, tax-exempt bond, HOME, Section 8, 236, 202 PAC, 202/811 PRAC and Rural Development programs.

Tech Advice: Please participate on a desktop or a laptop computer. An ethernet connection is preferable.

To Register: Please fill out and email this fillable form to oregonahma@frontier.com or, print the form, fill out by hand, then scan/email to oregonahma@frontier.com

FINAL Registration Deadline: Monday, September 28, 2026

Webinar Registration Fees: For AHMA members: \$85. For non-members: \$125.

Payment Options: **(WE DO NOT INVOICE.)**

◆ Pay by PayPal on this page of our website:

http://www.oregonaffordablehousingmanagement.com/education_schedule.htm

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◆ Or, send your check to Oregon AHMA, P.O. Box 1135, Forest Grove, Oregon 97116

◆ **Payment is due by Monday, September 28.** Login is contingent upon payment. Attendee substitution is fine.

CEUS: This class fulfills 1.5 CEUs for those with broker or property management licenses.

Questions? Contact Oregon AHMA Director Maggie Meikle at oregonahma@frontier.com

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