Stability Vouchers Frequently Asked Questions (FAQs)

Contents

Eligibility	
Partnerships and Collaborations	
Voucher Administration	
Portability	12
MTW	12
HMIS	13
Reporting	13

Eligibility

1. Who qualifies for the Stability Voucher Program?

Stability Vouchers (SVs) are specifically designed for households who are:

- Homeless:
- At Risk of Homelessness:
- Fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, including human trafficking,
- Veterans and families that include a veteran family member that meets one of the preceding criteria.

2. How is "at-risk of homelessness" defined and how can communities identify which household are "at-risk of homelessness"?

The SV program uses the definition of "at-risk of homelessness" outlined at 24 CFR 578.3, which can also be found in Section 10 of <u>PIH Notice 2022-24</u>. An outline of this definition is available at

https://files.hudexchange.info/resources/documents/AtRiskofHomelessnessDefinition_Criteria.pdf

Communities should work together with other stakeholders, including education liaisons, homeless services providers, health agencies, correctional settings, nursing homes, psychiatric hospitals, and other in-patient/institutional settings to identify households who are at-risk of homelessness that should be eligible for SVs.

3. Regarding the McKinney-Vento Act definitions, the following provision about not having a support network appears in several places: "Lacks the resources or support networks, e.g., family, friends, and faith-based or other social networks, to obtain other permanent housing." Does this have to be demonstrated, and if so, how must this be demonstrated?

Organizations certifying whether applicants lack the resources or support networks to obtain other permanent housing must establish procedures for documentation of the evidence relied upon to establish and verify status at intake. Certifying organizations may include institutional feeder agencies such as correctional settings, health agencies, nursing homes, psychiatric hospitals, in-patient institutional settings, etc. The procedures must establish the order of priority for obtaining evidence in the following order:

- Third-party documentation first;
- Intake worker observations second; and
- Certification from the person seeking assistance third.

Specifically, for lacking the resources or support networks, the following are acceptable documentation of this status:

- Certification by the individual or head of household that no residence has been identified; and
- Certification or other written documentation that the individual or family lacks the resources and support networks needed to obtain other permanent housing.

4. Does the PHA pull households from its current waitlist for SV?

No, PHAs must only accept referrals for SVs directly from the CoC's CE System or other partner referral agencies. However, PHAs must inform families on the HCV waiting list of the availability of SVs at a minimum. PHAs can post the information to their website or provide public notice in their respective communities. The PHA public notice must describe the targeted populations to which the SVs are limited and explain that the availability of these resources is managed through a direct referral process through the CoC. The PHA notice must also advise the household to contact the CoC (and any other PHA referral partner) if they believe they might be eligible for SV assistance.

5. Does the PHA establish a waiting list for SVs that is separate from their HCV waiting list?

HUD has waived 24 CFR 982.204(f), which provides that a PHA must use a single waitlist for admission to its HCV program. An alternative requirement has been established for the SV program under which the PHA must maintain a separate waiting list for SV referrals/applicants.

6. What type of documentation is acceptable when determining that a family falls under one of the four eligibility categories? Should the PHA receive formal documentation or information from the local CoC?

CoCs are responsible for determining eligibility for SVs, referring eligible families to the PHA, and providing documentation to the PHA that the family meets one of the four eligibility categories. Once the PHA receives documentation from the CoC that the family falls under one of the four eligibility categories, no further documentation is needed.

7. Are unaccompanied youth eligible for SVs?

Youth between the ages of 18-24 are eligible for SVs. Youth under 18, however, must be part of a family that includes a person 18 years or older in order for the family to be eligible for an SV.

8. Can households without eligible immigrant status be eligible for SV?

No. As tenant-based assistance under section 8(o) of the United States Housing Act of 1937, SV requirements for citizenship are the same as the HCV program. 24 CFR § 5.506 requires at least one member of the household to be a U.S. citizen or a noncitizen with eligible immigration status to receive assistance under section 8(o).

9. What does "fleeing or attempting to flee" mean in the context of eligibility for SV?

CoCs and VSPs are responsible for certifying eligibility for families fleeing or attempting flee domestic violence, dating violence, sexual assault, and human trafficking. These organizations may accept survivors' self-definition of "fleeing or attempting to flee" for the purpose of meeting eligibility for SV as a person fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, or human trafficking. Therefore, if an individual self-identifies as fleeing or attempting to flee domestic violence, that individual would be eligible for SV.

10. Can a household qualify for SV even if they have previously received a VAWA emergency transfer or otherwise moved as a result of domestic violence, dating violence, sexual assault, stalking, or human trafficking?

Yes. A PHA may not exclude a family who may have previously received a VAWA emergency transfer or otherwise moved as a result of domestic violence, dating violence, sexual assault, stalking, or human trafficking. However, the family may not receive duplicative federal rental assistance. A family currently receiving HUD rental assistance must agree to end participation in that HUD program to receive an SV.

11. For non-citizens claiming eligible immigration status, are VAWA self-petitioners eligible for SV?

Yes. Per Notice <u>PIH 2017-02</u>, HUD regards VAWA self-petitioners as persons in "satisfactory immigration status" for purposes of compliance with Section 214 of the Housing and Community Development Act of 1980, as amended.

12. Are SV households eligible to participate in the Family Self-Sufficiency Program (FSS)?

Yes. Because SVs are part of Tenant-Based Rental Assistance under Section 8(o) of the Housing Act of 1937, SV households are eligible to apply for and may be selected by the PHA to enroll in the FSS program.

13. Are SV households eligible to participate in an HCV homeownership program?

Yes. Because SVs are Tenant-Based Rental Assistance under Section 8(o) of the Housing Act of 1937, SV funding may be used for homeownership program assistance and SV households are eligible to apply for and may be selected by the PHA to participate in the homeownership program.

Partnerships and Collaborations

23. What is a Continuum of Care (CoC)?

The CoC is a local planning body that coordinates housing and services funding for homeless individuals and families. The CoC Program is designed to:

- Promote communitywide commitment to the goal of ending homelessness;
- Provide funding for efforts by nonprofit providers and State and local governments to quickly rehouse homeless individuals and families and minimize the trauma and dislocation that homelessness causes for individuals, families, and communities;
- Promote access to and effect utilization of mainstream programs by homeless individuals and families; and
- Optimize self-sufficiency among individuals and families experiencing homelessness.

Additional information on CoCs can be found at https://www.hud.gov/program_offices/comm_planning/coc.

25. What is a Coordinated Entry (CE) system?

Provisions in the Continuum of Care (CoC) Program Interim Rule at 24 CFR§578.7(a)(8) require that CoCs establish a Coordinated Entry (CE) system. The CE system helps coordinate and manage crisis response resources so that CE system users can make consistent decisions based on available information to connect people to housing and service interventions efficiently and effectively.

HUD's Coordinated Entry (CE) Notice (Notice CPD 17-01), published in January 2017, sets specific requirements for CE systems. These include non-discrimination (p. 6) and affirmative marketing requirements (p. 3).

CE systems use standardized assessment tools, prioritization policies, and practices to take into account the unique needs of different populations including families, youth, survivors of domestic violence, and populations that are disproportionally represented among people experiencing homelessness. The most intensive interventions should be prioritized for those with the highest needs, as identified by the community.

There are four core elements of a community's CE system designed to aide households who request assistance through the housing crisis response system, including: (1) establish access points for persons experiencing a housing crisis; and (2) institute an assessment process to gather information on people's needs, preferences, and the barriers they face to housing instability. Once the assessment has identified the most vulnerable households with the highest needs, the CoC follows established policies and procedures to (3) prioritize households and (4) refer households to the most appropriate intervention.

Additional resource:

Equity-Driven Changes to Coordinated Entry Prioritization Changes to Coordinated Entry Prioritization to Support and Respond to COVID-19

26. Who is responsible for establishing prioritization for SVs?

Per Section 10 of PIH Notice 2022-24, PHAs are required to work with community partners, including their partnering Coc, to determine the best use and targeting for SVs along with other resources available in the community. While prioritization is primarily accomplished through the CoC's CE system, the PHA may also choose to establish local preferences for SV admissions, which would then prioritize the order that referred families are issued SVs from the SV waiting list when the number of referrals to the PHA exceeds the available SVs.

27. Is HUD requiring a signed Memorandum of Understanding (MOU) with the CoC and Victim Service Providers for the administration of SVs?

HUD has established an alternative requirement for the SV program under which the PHA must enter into an MOU with all referring agencies to establish a partnership for the administration of SVs. Communities may have a single MOU or multiple MOUs with referring agencies.

See Section 10 of <u>PIH Notice 2022- 24</u> for more information regarding the MOU requirement and Attachment IV of the same notice for a sample MOU template. Partners can update MOUs as the program progresses.

28. If the PHA is also the CoC, how should the MOU be structured?

While this is a rare occurrence, if the PHA and the CoC are the same entity, the MOU is structured to reflect the understanding between the organizational component within the PHA that has the primary responsibility for administering the SV program and the organizational component within the PHA that has primary responsibility for carrying out its CoC functions, including but not limited to the administration of the Coordinated Entry (CE) System. (An organizational component could be a division, office, department, branch, etc., depending on how the PHA is organized and the terms that are used.) While the MOU in this case is being executed by representatives of two organizational components within the same agency, the MOU must still contain the minimum requirements of the MOU as provided in Section 10 of PIH 2022-24. In such a circumstance, the term "PHA" refers to the organizational component of the PHA that has the primary responsibility for administering the SV program, and the term "CoC" refers to the organization component of the PHA that has the primary responsibility for carrying out its CoC functions. The fact that the PHA and the CoC are one and the same does not alter the SV requirement that families must be referred to the program through the CoC's CE System and are not pulled directly from the PHA's HCV waiting list.

Note that if the PHA is partnering with another CoC and/or referral partnering agency in accordance with the requirements of <u>PIH Notice 2022-24</u>, the MOU must reflect the PHA's responsibilities solely as the PHA with respect to referrals coming from the other CoC and/or referral partnering agencies.

29. What are the roles and responsibilities of CoCs, VSPs, and PHAs?

CoCs and VSPs are responsible for the following:

- Assessing eligible households for SV and services, if needed.
- Referring eligible households to the PHA for SV.
- CoCs may also assist referred households in completing and obtaining necessary documentation for the SV application process.

PHAs are responsible for all the PHA administrative responsibilities for the SV program in accordance with the SV Notice and the applicable HCV program regulations, including but not limited to:

- Reviewing applications for SV, certifying program eligibility, and conducting annual recertifications for continued eligibility.
- Determining that the unit meets Housing Quality Standards and approving units for leasing and contracts.
- Determining amounts and paying Housing Assistance Payments to landlords on behalf of the participants.
- Explaining and providing information about program policies and procedures to current and prospective landlords and participants.
- Monitoring program performance and compliance of participants and owners.

31. When does HUD expect PHAs to have executed MOUs with partnering agencies?

PHAs that agree to accept an allocation must enter into an MOU with a partnering CoC within 90 days of the effective date of the ACC funding increment for the SVs. The PHA must provide the MOU to HUD if requested to do so.

A sample MOU has been included in the Notice to guide communities.

32. How do service providers outside of the CoC scope (e.g., victims of domestic violence, sexual assault, stalking, dating violence, and human trafficking) facilitate referrals to the PHA? With whom does the PHA enter into an MOU for this purpose?

In some communities, Victim Service Providers may be a partner within the community's Coordinated Entry system. In such instances, VSPs will work with the CoC to refer qualified households to PHAs.

In communities where VSPs are not a partner within the CoC's Coordinated Entry process, PHAs must enter into a MOU with respective partners outlining each entity's roles and responsibilities while developing consistent and equitable protocols and procedures governing referrals to the PHA. HUD recognizes that each community is unique, and PIH Notice 2022-24 provides communities the flexibility to develop procedures that work best on a local level.

33. Can the CoC Governance Board Chair sign the MOU, or should we use our Collaborative Applicant?

HUD does not require a specific entity from the CoC to sign the MOU for SVs. The signatory must be a person or entity that has the authority of the CoC to sign documents on behalf of the CoC.

34. Are PHAs allowed to accept referrals outside the Coordinated Entry system if the CE system does not have anyone on the list from multiple eligible categories?

Per Section 10 of PIH Notice 2022-24, if the CE system does not have a sufficient number of eligible households, the PHA must enter into a formal partnership with another entity, such as another homeless service provider and/or victim services provider, to receive referrals. In those instances the PHA must enter into a partnership to receive direct referrals from another entity, for example, a Victim Services provider that elects to not use the CE under 24 CFR 578.23(c)(9) or another homeless services provider (if there are not enough direct referrals coming through the CE process), assuming there are such additional organizations that can certify that an individual or family is homeless or at risk of homelessness, formerly homeless, is an individual or family is fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking or human trafficking. The PHA must enter an MOU with partnering referral agency as described in Section 10. Alternatively, the partnering referral agency may be added to the MOU between the PHA and CoC.

35. Are PHAs required to consult with the CoC prior to establishing permissive prohibition policies for SV applicants?

Yes. If the PHA intends to establish grounds for denying admission to SV applicants, Section 10 of PIH Notice 2022-24 states that the PHA must consult with its CoC partner to understand the impact that the proposed prohibitions may have on referrals and must take the CoC's recommendations into consideration. The PHA policy on SV permissive prohibitions must be described in the PHA's administrative plan. Per Section 10 of PIH Notice 2022-24, "Determinations must be made based on an individualized assessment of relevant mitigating information."

36. Does the completed MOU need to be sent to HUD? If not, where does it need to be sent?

HUD does not require submission of the MOU. A copy of the latest version of the MOU should be kept on file by the PHA and all partnering agencies. In the process of overseeing the SV program, HUD may request the latest copy of the MOU from the PHA. At the time of the request, HUD will provide the email address for the requested copy of the MOU.

31. Can the Special NOFO CoC Program funds and SVs have different effective dates?

Yes. SVs have a default effective date of July 2023, but PHAs could select default dates through December 2023. CoC Program funds awarded through the Special NOFO can begin expending funds when they have executed their grant agreement. There is no standard effective date for CoC Program funds. CoC grant recipients should contact their CPD Representative at their local HUD field office for more information about the start dates of the grants awarded under the Special NOFO.

Voucher Administration

37. Can PHAs choose to establish separate local preferences for SVs?

PHAs may use their waiver authority established in PIH Notice 2022-24 to establish local preferences for SV. Preferences, if the PHA chooses to establish them, should be part of a larger prioritization strategy set forth in consultation with its CoC partner and agreed upon in the parties' MOU (see Question #26 on prioritization).

Per Section 10 of PIH Notice 2022-24, HUD has waived 24 CFR § 982.207(a) so that a PHA's local preferences for HCV admissions do not apply to SVs. With the exception of residency preferences, a PHA may choose, in coordination with the CoC and other referral partners, to establish separate local preferences for SVs. Per Section 10, "The preference system prioritizes the order in which families on the SV waiting list are assisted but does not allow the PHA to refuse to accept a referred family that meets one of the four SV eligibility categories, or otherwise delay issuance of an available voucher to that eligible family in order to "hold" the voucher for a future referral of a preference holder." Therefore, a PHA and CoC may agree to apply preferences for certain groups based on local needs, as long as those preferences comply with fair housing requirements. An SV cannot be set aside for a future, unknown applicant that belongs to a group being given preference for SV.

38. Can a PHA have a standalone Administrative Plan for the SV program?

No. Per 24 CFR § 982.54, a PHA is required to have a singular administrative plan for its HCV program as a whole; therefore, the SV program must be included in a PHA's HCV administrative plan. A PHA may choose to issue an addendum or appendix to its administrative plan that is specific to SV policies. All adopted policies incorporated in the PHA's administrative plan, addendum, or appendix must be tied to the SV requirements (including waivers) in PIH Notice 2022-24.

49. When considering mitigating circumstances for SV admission under Section 10 of PIH Notice 2022-24, what factors are relevant for victims of domestic violence, dating violence, sexual assault, stalking and human trafficking?

PHAs should consult <u>PIH Notice 2017-08</u>, which states that "applicants and tenants may not be denied assistance or have assistance terminated under a covered housing program on the basis of or as a direct result of the fact that the applicant or tenant is or has been a victim of domestic violence, dating violence, sexual assault, stalking or human trafficking."

Under VAWA, applicants and tenants may not be denied assistance or have assistance terminated under a covered housing program, including SV, on the basis of or as a direct result of the fact that the applicant or tenant is or has been a victim of domestic violence, dating violence, sexual assault, stalking or human trafficking. Section 7 of Notice PIH

2017-08 describes when an adverse factor, such as poor rental history or poor credit history, may be the direct result of the fact that the applicant or tenant is or has been a victim of domestic violence, dating violence, sexual assault, stalking or human trafficking. Many of these scenarios may also apply to victims of human trafficking. While VAWA does not apply to victims of human trafficking, PHAs may consult Section 7 of Notice PIH 2017-08 for examples of the types of mitigating circumstances that may be relevant for victims of human trafficking.

50. If a PHA chooses to use permissive prohibitions for denial of admission into the SV program, how should they assess mitigating circumstances of an applicant with criminal history who is also a victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking?

Section 7.2 of <u>PIH Notice 2017-08</u> provides examples of when adverse factors might be direct results of domestic violence, dating violence, sexual assault, stalking and human trafficking. Whether an applicant is a victim of human trafficking could also be considered as part of an individualized assessment of mitigating circumstances. Mitigating circumstances are addressed in <u>PIH Notice 2015-19</u> and the <u>OGC Criminal Records Guidance</u>.

60. Can SVs be used for project-based voucher (PBV) units?

Yes. Per Section 10 of PIH Notice 2022-24, SV awards can be converted to Project-Based Vouchers (PBV) at any time after award without HUD approval, provided that all the established PBV regulations and requirements are followed. No additional HUD Headquarters approvals are required for project basing SVs beyond the normal process. The HCV regulations at 24 CFR § 983.251(c)(1) require PHAs to select families for project-based units from its HCV waiting list (or PBV waiting list, if applicable). HUD waived this requirement and established an alternative requirement that PHAs receive SV referrals from CoC partners for vouchers as well as for project-based assistance.

61. If a PHA has not obtained eligibility documentation from the CoC, can the PHA issue a voucher?

Yes. If the CoC determines that a family qualifies for an SV using self-certification, then the PHA may accept self-certifications in accordance with the waiver described in Section 10 of PIH Notice 2022-24.

62. Are the waivers HUD has made available for SV automatically applied or does each PHA need to request the specific ones they want to utilize?

PIH Notice 2022-24 provides waiver authority and alternative requirements to administer SVs to all participating PHAs and communities. PHAs do not need to request HUD approval for these waivers. However, while some waivers and alternative requirements are at the discretion of the PHA, others are mandatory and required for SV administration. With respect to those waivers that are discretionary, PHAs are highly encouraged to work with partners to select from a menu of waivers to aid eligible households to eliminate barriers to housing and ensure expedited leasing.

63. Are there any restrictions on families who may owe debts to a PHA?

No. As outlined in PIH Notice 2022-24, Section 10, unlike regular HCV admissions, PHAs may not deny an SV applicant admission regardless of whether:

- Any member of the family has been evicted from federally assisted housing in the last five years or a PHA has ever terminated assistance under the program for any member of the family.
- The family currently owes rent or other amounts to the PHA or to another PHA in connection with Section 8 or public housing assistance under the 1937 Act
- The family has not reimbursed any PHA for amounts paid to an owner under a HAP contract for rent, damages to the unit, or other amounts owed by the family under the lease.
- The family breached an agreement with the PHA to pay amounts owed to a PHA or amounts paid to an owner by a PHA.

SV funding may not be used for the repayment of debts, or any amounts owed to HUD program participants including, but not limited to, those resulting from Office of Inspector General (OIG), Quality Assurance Division (QAD) or other monitoring review findings.

64. For how long may a PHA extend the initial search term for an SV?

HUD determined that an initial search term of 60 days may be inadequate. Consequently, HUD is waiving 24 CFR § 982.303(a), which provides that the initial search term must be at least 60 days and is establishing an alternative requirement that the initial term for a Stability Voucher must be at least 120 days per Section 10 of Notice PIH 2022-24. After 120 days, the PHA's regular policies regarding extensions as established the in PHA's HCV Administrative Plan would apply. PHAs are encouraged to be reasonable in extending voucher search times; work closely with the family and partnering service providers; and provide the appropriate, required housing search assistance.

65. If the CoC is certifying homeless status, will the PHA be held responsible for obtaining additional documentation other than a certification document to certify homelessness?

No. PHAs are not required to collect additional documentation to prove a family's homelessness. The referring agency must provide documentation to the PHA of the referring agency's verification that the family meets one of the four eligible categories for SV assistance. The PHA must retain the certification as part of the family's file.

66. We are currently maintaining an EHV waitlist created through referrals from the CoC/Coordinated entry. Is it possible to transition the families on the EHV waitlist onto our SV waitlist?

It is possible but depends on the priorities for SVs that are agreed upon by the PHA and its CoC partner(s). If the community chooses such a prioritization, the PHA's administrative plan must describe its intention to prioritize EHV waiting list families for SVs. Per PIH Notice 2022-24, PHAs must follow all SV program requirements, including eligibility, waivers, and alternative requirements.

67. Are SVs permanent?

Yes, SVs are like regular Housing Choice Vouchers (HCVs) in that they are non-term limited vouchers renewed with funding provided through HUD's annual appropriations acts. Consistent with appropriations act language, upon turnover, SVs must be reissued to another family meeting SV eligibility criteria. As tenant-based assistance under section 8(o) of the United States Housing Act of 1937, SVs follow all HCV rules and requirements, except for the alternative requirements as described in PIH Notice 2022-24.

Portability

68. If an SV family ports to a non-SV PHA, does the family become a tenant in the regular Housing Choice Voucher program?

Yes. The voucher should be administered in accordance with the regular HCV requirements and PHA policies. The initial PHA should inform the family that if they choose to port to a non-SV PHA jurisdiction, then their voucher will be administered in accordance with the requirements of the regular HCV program, not the SV program.

69. Will individuals and families be able to use vouchers outside the jurisdiction of the PHA that issued the voucher (i.e., port the voucher)?

Yes. SV follows most of the normal portability rules of the HCV program with a few alternative requirements intended to be more permissive on moves, as outlined in PIH Notice 2022-24, Section 10. Under HCV program rules, if neither the household head nor spouse of an assisted family already had a 'domicile' (legal residence) in the jurisdiction of the PHA at the time the family first submitted an application for participation in the HCV program, the family does not have any right to portability during the 12-month period from when the family is first admitted to the program, as the family is considered a "non-resident applicant." This means that the PHA has the discretion to restrict portability during this 12-month period in the HCV program. For SV, the PHA may not restrict an SV family from exercising portability as a non-resident applicant. Therefore, all SV families may immediately move under portability.

MTW

70. How do MTW PHAs request approval to use MTW flexibilities as it relates to the administration of SVs?

Section 15 of PIH Notice 2022-24 states that, "...MTW agencies may request approval from HUD's Office of Housing Voucher Programs to administer SVs in accordance with the HCV programmatic flexibilities approved under PHA's Annual MTW Plan or MTW Supplement to the PHA Plan, as permitted by its MTW Agreement or the MTW Operations Notice. The Office of Housing Voucher Programs may approve the MTW PHA's request provided it determines the requested MTW flexibility is not in direct conflict with an SV waiver or alternative requirement and its application would not have a detrimental impact on SV families."

MTW PHAs may submit such requests with supporting justification to their local Field Office.

To expedite processing, it is strongly recommended that for each MTW flexibility requested, the MTW PHA addresses how the MTW flexibility is not in conflict with an SV waiver or alternative requirement and that its application would not have a detrimental impact on families.

HMIS

71. Are CoCs required to enter Stability Vouchers into HMIS?

While there is no program requirement to enter Stability Vouchers into HMIS, CoCs are expected to include the data in HMIS for the purposes of HMIS bed coverage. CoCs should include all Stability Voucher beds in the Housing Inventory Count (HIC) unless there is a set portion of beds that are dedicated to a population that is at risk of homelessness.

Reporting

72. Where should we report for the Stability Voucher for FDS purposes?

SVs should be reported under the HCV Assistance Listing #14.871. These vouchers will be renewed under the HCV Program just as is done for HUD-VASH and FUP vouchers.

73. When will VMS be updated to include the stability voucher fields?

VMS has already been updated. Please review the VMS user manual under Housing Stability Vouchers for further information.

74. Should SV families be reported as homeless at admission on the Form HUD 50058?

Yes. For SV families, PHA should mark "yes" on line 4c of Form 50058. Additional guidance about reporting homelessness on the Form 50058 can be found in Section 6 of PIH Notice 2023-13.