Additional Sources of Information on Federal Housing Programs

This document supplements the information in the Congressional Budget Office’s (CBO’s) brief, *An Overview of Federal Housing Programs*. Like the brief, it lists bibliographic sources of information for federal programs by type of support (homeownership or rental) and by mechanism (spending or taxation): tax expenditures for homeownership, spending for homeownership, tax expenditures for rental housing, and spending for rental housing. Within each category, the programs are listed in descending order of budgetary cost in 2009.

Press “Ctrl + Click” on the program names below to view sources of information for that program.

**Tax Expenditures for Homeownership**

- Mortgage interest deduction
- Deductibility of state and local property taxes
- Capital gains exclusion
- First-time homebuyer credit
- Exemption for mortgage subsidy bonds
- Discharge of mortgage indebtedness

**Spending Programs for Homeownership**

- Making Home Affordable
- Fannie Mae and Freddie Mac
- Federal Housing Administration (FHA) programs
- Neighborhood Stabilization Program
- HOME Investment Partnership
Community Development Block Grant

Department of Agriculture (USDA) rural housing programs

Housing for People with AIDS

Tax Expenditures for Rental Housing

Credit for low-income housing investments (LIHTC)

Accelerated depreciation on rental housing

Exclusion of interest on rental housing bonds

Spending Programs for Rental Housing

Section 8

Public Housing

Project-Based Section 8 Rental Assistance

Homeless Assistance Grants

HOME Investment Partnership

Native American Block Grant Program

USDA Rental Assistance Subsidy

Housing Programs for the Elderly

Housing Programs for the Disabled

Community Development Block Grant

Housing for People with AIDS
Mortgage interest deduction


Deductibility of state and local property taxes


Capital gains exclusion


Exemption for mortgage subsidy bonds


Joint Committee on Taxation, Present Law for Certain Housing Tax Benefits (JCX-28-07, May 23, 2007).

Making Home Affordable
Fannie Mae and Freddie Mac


**FHA programs**


**Community Development Block Grant**


**USDA rural housing programs**


**Credit for low-income housing investments (LIHTC)**


Ernst & Young, LLP, *Understanding the Dynamics IV: Housing Tax Credit Investment Performance* (June 2007), www.ey.com/Publication/vwLUAssets/Tax_Understanding_the_dynamicsIV/$FILE/Tax_Understanding_the_dynamics_IV.pdf).


The Low-Income Housing Tax Credit Database (Department of Housing and Urban Development, www.huduser.org/datasets/lihtc.html).

**Accelerated Depreciation on Rental Housing**

Department of the Treasury, *Report to the Congress on Depreciation Recovery Periods and Methods* (July 2000).


**Exclusion of interest on rental housing bonds**


**Section 8**


**Public Housing**


**Project-Based Section 8 Rental Assistance**


**Homeless Assistance Grants**


**Community Development Block Grant**

