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# Case Study on Charitability, Structure and Compliance: Affordable Housing

**The University of Texas School of Law  
39<sup>th</sup> Annual Nonprofit Organizations Institute  
January 14, 2022**

**Ed Chaney, Schell Bray PLLC  
Walter Moreau, Foundation Communities**



- **How it's Done**
- **History: IRS struggles with LIHTC**
- **Affordable Housing and Charitability**
- **Private Benefit and Inurement in Complex Structures**
- **General Lessons for the Nonprofit Sector**



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creating housing where families succeed



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