

## **Residential Update 2010 - Website Links**

### **INTERNAL REVENUE SERVICE**

IRS website: <http://www.irs.gov/index.html>

IRC Sections 6700 & 6701, respectively:

[http://www.taxalmanac.org/index.php/Internal\\_Revenue\\_Code:Sec.\\_6700.\\_Promoting\\_abusive\\_tax\\_shelters,\\_etc](http://www.taxalmanac.org/index.php/Internal_Revenue_Code:Sec._6700._Promoting_abusive_tax_shelters,_etc) and

[http://www.taxalmanac.org/index.php/Internal\\_Revenue\\_Code:Sec.\\_6701.\\_Penalties\\_for\\_aiding\\_and\\_abetting\\_understatement\\_of\\_tax\\_liability](http://www.taxalmanac.org/index.php/Internal_Revenue_Code:Sec._6701._Penalties_for_aiding_and_abetting_understatement_of_tax_liability)

Pension Protection Act of 2006: [http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109\\_cong\\_public\\_laws&docid=f:publ280.pdf](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_public_laws&docid=f:publ280.pdf)

IRS Memorandum 2007-0017, October 31, 2007 – “Applicability of Section 6695A”:

<http://www.irs.gov/pub/irs-utl/am2007017.pdf>

IRS Memorandum SBSE-04-0809-015, August 18, 2009: [www.irs.gov/pub/foia/ig/sbse/sbse-04-0809-015.pdf](http://www.irs.gov/pub/foia/ig/sbse/sbse-04-0809-015.pdf)

Recent IRS Court Case - Huda T. Scheidelman et al. v. Commissioner; T.C. Memo. 2010-151; No. 15171-08: <http://www.ustaxcourt.gov/InOpHistoric/scheidelman.TCM.WPD.pdf>

### **THE APPRAISAL FOUNDATION**

Appraisal Foundation Appraisal Practice Board Announcement:

<http://netforum.avectra.com/eweb/DynamicPage.aspx?Site=taf&WebCode=APB>

### **FANNIE MAE**

Fannie Mae Website: <https://www.efanniemae.com/home/index.jsp>

Fannie Mae Appraiser Page: <https://www.efanniemae.com/is/appraisers/index.jsp?from=hp>

Fannie Mae Appraiser Independence Requirements (AIRs) – Replaces HVCC:

<https://www.efanniemae.com/sf/guides/ssg/relatedsellinginfo/appcode/>

Fannie Mae HVCC Frequently Asked Questions, Updated March 2010:

<https://www.efanniemae.com/sf/guides/ssg/relatedsellinginfo/appcode/pdf/hvccfaqs.pdf>

Fannie Mae: Guidance for Lenders and Appraisers (Good Supplement to Selling Guide):

<https://www.efanniemae.com/sf/guides/ssg/relatedsellinginfo/appcode/pdf/appraisalguidance.pdf>

Fannie Mae Selling Guide 2010 Updates for Appraisal Issues:

<https://www.efanniemae.com/sf/guides/ssg/annltrs/pdf/2010/sel1009.pdf>

Fannie Mae Subscription Page for all Announcements, Letters, Guides, etc. Website:  
<https://www.efanniemae.com/sf/guides/ssg/2010annlenltr.jsp?from=hp>

Fannie Mae Introduction Loan Quality Initiative (LQI):  
<https://www.efanniemae.com/sf/guides/ssg/annltrs/pdf/2010/ll1003.pdf>

Fannie Mae Updates for Lenders Quality Control Standards for LQI:  
<https://www.efanniemae.com/sf/guides/ssg/annltrs/pdf/2010/sel1003.pdf>

Fannie Mae New Uniform Appraisal Dataset & Collateral Data Portal (UMDP):  
<https://www.efanniemae.com/sf/lqi/umdp/pdf/uadsummary.pdf>

## **FREDDIE MAC**

Freddie Mac Website: [www.freddiemac.com/sell/guide](http://www.freddiemac.com/sell/guide)

Freddie Mac All Regs Policy Guide: [www.allregs.com/tpl/Main.aspx](http://www.allregs.com/tpl/Main.aspx)

Freddie Mac Subscription Page for all Bulletins, Letters, Guides, etc. Website:  
[http://www.freddiemac.com/singlefamily/advisory\\_subscribe.html](http://www.freddiemac.com/singlefamily/advisory_subscribe.html)

Freddie Mac Appraiser Independence Requirements (AIRs) FAQs – Replaces HVCC:  
[http://www.freddiemac.com/singlefamily/appraiser\\_independence\\_faq.html](http://www.freddiemac.com/singlefamily/appraiser_independence_faq.html)

Freddie Mac Bulletin 2009-18: <http://www.freddiemac.com/sell/guide/bulletins/archive.html>

Government Sponsored Agencies Exclusionary List Website: [www.epls.gov](http://www.epls.gov)

## **APPRAISAL INSTITUTE**

Article: Appraisal Institute – Lum Library. *Foreclosure markets--wholesale or retail?* By Mark Ratterman.  
Published in Appraisal Journal, Summer 2008

## **FEDERAL HOUSING ADMINISTRATION (HUD)**

FHA 2010 FAQ Protocol Update: <http://www.hud.gov/offices/hsg/sfh/appr/aprval.pdf>

FHA Handbook 4150.2 and Appendix D:  
<http://www.hud.gov/offices/adm/hudclips/handbooks/hsg/4150.2/index.cfm>

FHA Appraiser Roster Website: <http://portal.hud.gov/portal/page/portal/HUD/groups/appraisers>

FHA Website Links through Appraisal Institute:  
<http://www.appraisalinstitute.org/education/fharesources.aspx>

FHA Mortgage Letters: <http://www.hud.gov/offices/adm/hudclips/letters/mortgagee/> or  
<http://portal.hud.gov/portal/page/portal/HUD/groups/appraisers>

## VETERANS AFFAIRS

VA website: <http://www.va.gov/>

VA website Circular Bulletins: <http://www.benefits.va.gov/homeloans/new.asp>

VA website Appraisal Guidance/Circulars: *M26-2 Construction and Valuation Policies, Procedures, and Methods*: [http://www.benefits.va.gov/warms/M26\\_2.asp](http://www.benefits.va.gov/warms/M26_2.asp)

VA website Lender FAQs: [http://www.vamortgagecenter.com/faqs\\_appraisals.htm](http://www.vamortgagecenter.com/faqs_appraisals.htm)

## APPRAISER CONTACTS FOR APPRAISAL ASSISTANCE

**Recommend:** See Appraisal Institute for most updated information at [http://www.appraisalinstitute.org/newsadvocacy/agencyhub\\_list1.aspx](http://www.appraisalinstitute.org/newsadvocacy/agencyhub_list1.aspx)

Appraisal Institute: William (Bill) Garber, Washington, DC office: [bgarber@appraisalinstitute.org](mailto:bgarber@appraisalinstitute.org)

Office of Real Estate Appraisers (OREA) State of California: Robert (Bob) Clark: [bclark@orea.ca.gov](mailto:bclark@orea.ca.gov)

Fannie Mae: Robert (Bob) Murphy: [Robert\\_murphy@fanniemae.com](mailto:Robert_murphy@fanniemae.com)

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