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RP-2020-26 - Safe harbors, loan forbearance programs under CARES Act (COVID-19)

[Revenue Procedure 2020-26](#) provides guidance relating to the tax qualification of certain securitization vehicles that hold mortgage loans for which borrowers have participated in forbearance programs arising from the COVID-19 emergency. This revenue procedure also provides guidance for certain real estate mortgage investment conduits (REMICs) that acquire mortgage loans for which borrowers have participated in forbearance programs arising from the COVID-19 emergency.