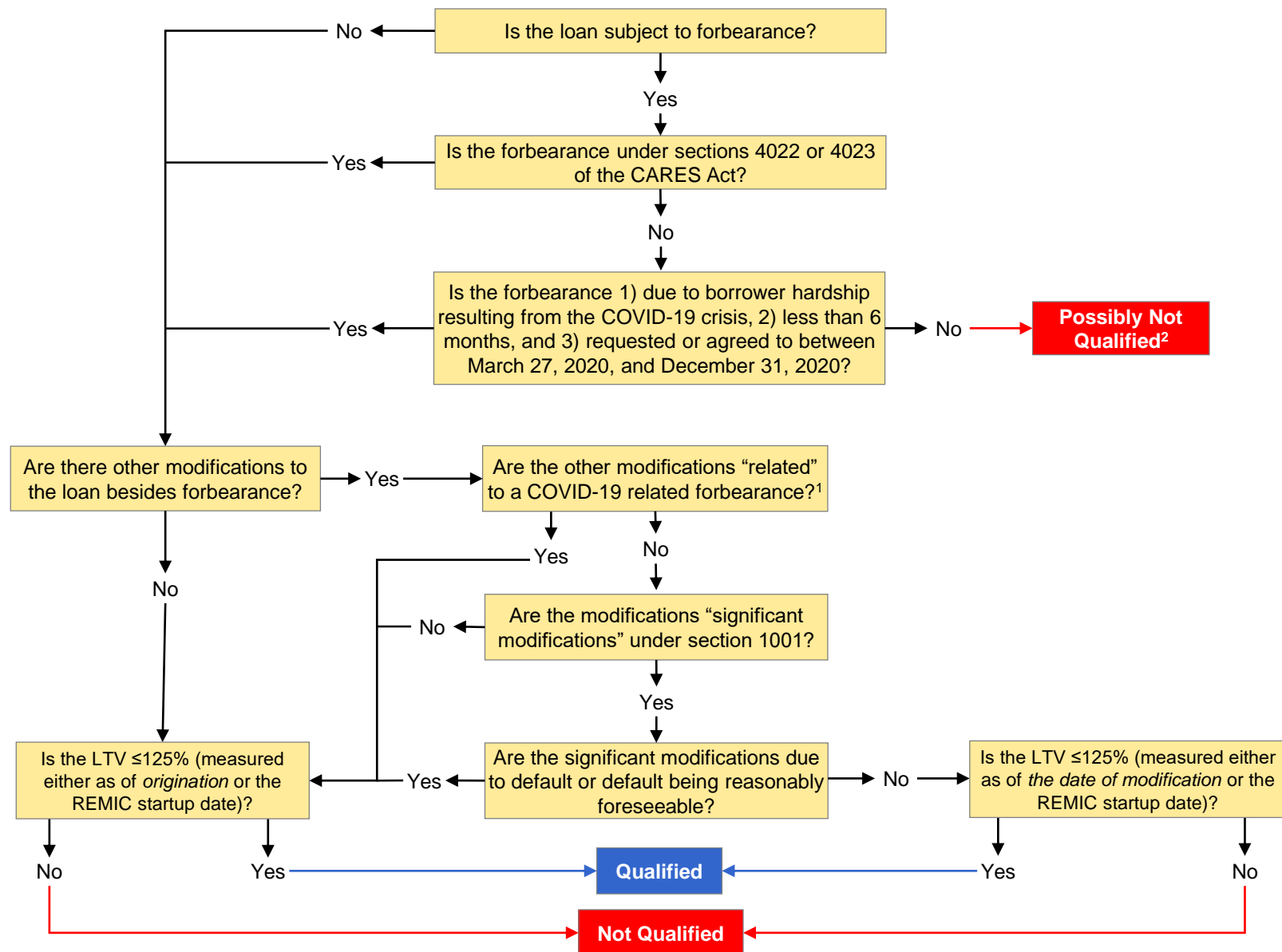


When does a loan qualify for inclusion in a REMIC in the time of COVID-19?



¹ Rev. Proc. 2020-26 does not define related modifications, but gives as examples (1) the capitalization of deferred interest and (2) the re-amortization of a loan to preserve its original maturity date. See our [Clients & Friends memo](#) for further details on the requirements of the Revenue Procedure.

² Facts not described in this table may permit a loan to be included in a REMIC, subject to further discussion and additional restrictions.