NEW YORK CITY HOUSING DEVELOPMENT CORPORATION
INSTRUCTIONS
TENANT DATA SPREADSHEET
FOR LOW-INCOME HOUSING TAX CREDIT PROJECTS FYE 2024

Please follow the instructions below for completing the TENANT DATA SPREADSHEET for Low Income Housing Tax Credit (LIHTC) Projects. These instructions apply to all properties in receipt of a Low Income Housing Tax Credit (LIHTC) allocation through the New York City Department of Housing Preservation and Development (HPD). HDC requires that the Summary & Tenant Data Workbook be uploaded in an **EXCEL FORMAT ONLY** to the project's 2024 Annual Owner Certification (AOC) folder in SharePoint Online **(2024 > 1. 2024 Annual Owner Certification (AOC) > 1. AOC Submission)**.

It will simplify completing the TENANT DATA SPREADSHEET by having a copy of IRS Form 8609 for each LIHTC building as many of the answers to the questions asked may be found on the completed 8609 form. (For all developments in which calendar year 2024 is its first HDC LIHTC reporting year, please include the completed IRS Form 8609 for each building in your submission with Part II filled out and signed by the owner).

One spreadsheet should be completed for each LIHTC project. If your project has multiple buildings, the information should all be listed on one spreadsheet. Therefore, please be sure that all columns of Part 1: Development Data are filled out completely and accurately for each unit entry.

TENANT NUMBER – List a number for each unit (chronologically) on the spreadsheet.

CERTIFICATION TYPE – Indicate the certification type by entering one of the following coded definitions:
> **"1"** – Initial Certification
> **"2"** – Recertification

EFFECTIVE DATE OF 2024 CERTIFICATION – Enter the effective date of the household's certification (Please note that when entered, the date will automatically change into the YYYY-MM-DD format). **There should be a date in this box for ALL units, unless vacant as of 12/31/2024.**

NOTE:
IF A TENANT FAILED TO COMPLETE THE RECERTIFICATION FOR YEAR 2024, MANAGEMENT MUST ALSO COMPLETE THE 'RECERTIFICATION DISCREPANCIES' TAB OF THE COMPLIANCE CLARIFICATION REPORT.

INITIAL LIHTC QUALIFICATION DATE – Enter the initial LIHTC Qualification date for the household occupying the unit as of 12/31/2024.

PART 1: DEVELOPMENT DATA

PROPERTY NAME – Enter the name of the LIHTC project.

PROJECT IDENTIFYING NUMBER (PIN) – Enter the Project Identification Number. This number can be found in Part 1, Box C of the Project's 8609 form **(Listed as TIN)**.

BUILDING IDENTIFICATION NUMBER (BIN) – Insert the building identification number for the building. A building's BIN # may be found in Part 1, Box E of the Project's 8609 form.

HOUSE NUMBER AND STREET NAME – Enter the number and street name representing the building's address. For example, if the building is 100 Broadway, insert 100 Broadway.

CITY – Enter the name of the borough in which the project is located.

STATE – Enter "New York".

ZIP CODE – Enter the five-digit zip code where the building is located.

UNIT NUMBER – Enter the unit number for each unit in the building.

BEDROOM SIZE – From the drop-down list select the number of bedrooms for each unit in the building.

SQUARE FOOTAGE – Insert the total square footage for **each unit in the project**.

CURRENT LIHTC UNIT – Enter **1** if the unit was a LIHTC unit as of 12/31/2024. Enter **0** if the unit was not a LIHTC unit as of 12/31/2024.

ORIGINAL LIHTC UNIT – Enter **1** if the unit was one of the original LIHTC units in the project as of the placed-in-service date. Enter **0** if the unit was not one of the original LIHTC units in the project as of the placed-in-service date.

AVERAGE INCOME PROJECTS – QUALIFIED GROUP UNIT DESIGNATION – Enter **1** if the unit is included in the Qualified Group of units (as defined in Treasury Regulation 1.42-19 (b)(2)) that will satisfy the Average Income set-aside test. Enter **0** if the unit is not included in the Qualified Group of units that will satisfy the Average Income set-aside test. **THIS IS ONLY REQUIRED FOR AVERAGE INCOME PROJECTS.**

PART II: HOUSEHOLD COMPOSITION

VACANT UNIT – If this unit was vacant on 12/31/2024, enter **"Y"** for Yes. If this unit was occupied on 12/31/2024, then leave this cell blank and complete the columns to the right.

NOTE:
- **FOR ANY UNIT(S) LISTED AS VACANT AS OF 12/31/2024, MANAGEMENT MUST ALSO COMPLETE THE 'VACANT UNIT REPORT (VUR)' TAB OF THE COMPLIANCE CLARIFICATION REPORT.**
- **IF A TENANT HAS PASSED AWAY AND THE UNIT IS VACANT BUT SEALED BY THE NYPD, PLEASE MARK THE UNIT AS VACANT IN THE TDS AND INCLUDE THE UNIT ON THE 'VACANT UNIT REPORT (VUR)' TAB OF THE COMPLIANCE CLARIFICATION REPORT.**

THE TEN (10) COLUMN HEADERS LISTED BELOW, IN BULLET FORM, MUST BE COMPLETED FOR ALL HOUSEHOLD MEMBERS:

- **LAST NAME** – Insert the last name of the resident occupying the unit as of 12/31/2024.

- **FIRST NAME** – Insert the first name of the resident occupying the unit as of 12/31/2024.

- **MIDDLE INITIAL** – Insert the middle initial of the resident occupying the unit as of 12/31/2024.

NOTE:
- **IF THERE HAS BEEN A CHANGE TO THE HEAD OF HOUSEHOLD (HOH) LISTED ON THE PREVIOUS TENANT DATA SPREADSHEET FOR 2023, MANAGEMENT MUST ALSO COMPLETE THE 'TENANT OF RECORD DISCREPANCIES' TAB OF THE COMPLIANCE CLARIFICATION REPORT.**

- **IF THE UNIT IS OCCUPIED BY A NON-QUALIFIED OCCUPANT OR HOUSEHOLD (AND ALL OF THE ORIGINAL HOUSEHOLD MEMBER[S] HAVE VACATED THE UNIT OR PASSED AWAY):**
  - ENSURE THAT THE TENANT DATA SPREADSHEET CONTAINS THE NAME(S) OF THE CURRENT OCCUPANT(S)* AS OF 12/31/2024, REGARDLESS OF THE NAME ON THE MOST RECENT LEASE. THIS SHOULD NOT BE THE NAME OF ANYONE WHO HAD MOVED OUT OR PASSED AWAY BEFORE THE END OF THE 2024 CALENDAR YEAR.

  - IF THE FIRST AND/OR LAST NAMES OF THE CURRENT OCCUPANT(S) ARE UNKNOWN TO MANAGEMENT, "SQUATTER" CAN BE ENTERED INTO THE LAST NAME AND FIRST NAME CELLS [COLUMNS U-V].
  - THIS UNIT SHOULD NOT BE MARKED VACANT UNLESS IT WAS COMPLETELY FREE OF OCCUPANTS (INCLUDING SQUATTERS) AS OF 12/31/2024; PLEASE ENSURE THAT THE "VACANT UNIT AS OF 12/31/2024" COLUMN HAS BEEN LEFT BLANK FOR OCCUPIED UNITS.
  - THE INITIAL LIHTC QUALIFICATION DATE COLUMN SHOULD BE LEFT BLANK UNLESS THE NEW HEAD OF HOUSEHOLD COMPLETED A FULL LIHTC CERTIFICATION AND WAS FOUND TO BE ELIGIBLE ACCORDING TO THE INCOME LIMITS IN PLACE AS OF THE EFFECTIVE DATE OF THEIR INITIAL CERTIFICATION (NOTE: NEW OCCUPANTS MUST QUALIFY AT THE ACTUAL INCOME LIMIT, NOT 140% OR 170% OF THE INCOME LIMIT).

    - **RELATIONSHIP TO HEAD OF HOUSEHOLD** – From the drop-down menu, enter each household member's relationship to the Head of Household by selecting one of the following coded definitions:
      - **"H"** – Head of Household
      - **"S"** – Spouse
      - **"A"** – Adult co-tenant
      - **"O"** – Other family member
      - **"C"** – Child (including unborn children of pregnant household members)
      - **"F"** – Foster child or Foster Adult
      - **"L"** – Live-in caretaker
      - **"N"** – None of the above.

    - **RACE** – From the drop-down menu, enter each household member's race by selecting one of the following coded definitions:
      - **"1"** – White
      - **"2"** – Black/African American
      - **"3"** – American Indian/Alaska Native
      - **"4"** – Asian
        - 4a – Asian Indian
        - 4b – Chinese
        - 4c – Filipino
        - 4d – Japanese

- 4e – Korean
- 4f – Vietnamese
- 4g – Other Asian
  - **"5"** – Native Hawaiian/Other Pacific Islander
    - 5a – Native Hawaiian
    - 5b – Guamanian or Chamorro
    - 5c – Samoan
    - 5d – Other Pacific Islander
  - **"6"** – Other
  - **"8"** – Tenant did not respond.

- o **ETHNICITY** – From the drop-down menu, enter each household member's ethnicity by selecting one of the following coded definitions:
  - **"1"** – Hispanic or Latino
  - **"2"** – not Hispanic or Latino
  - **"3"** – Did not respond.

- o **DISABLED** – From the drop-down menu, enter each household member's disability status by selecting one of the following coded definitions:
  - **"1"** – Yes
  - **"2"** – No
  - **"3"** – Did not respond.

- o **DATE OF BIRTH (YYYY-MM-DD)** – Enter the date of birth of the household member (Please note that when entered, the date will automatically change into the YYYY-MM-DD format).

- o **F/T STUDENT** – Indicate whether each household member was a full-time student by entering one of the following coded definitions:
  - **"Y"** – Yes
  - **"N"** – No

- o **LAST 4 DIGITS OF SSN** – Insert the last 4 digits of the resident's Social Security Number. **If the resident does not have a SSN or alien registration number, enter "0000".**

PART III: DETERMINATION OF INCOME ELIGIBILITY

TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES – Enter the total gross income for the household as determined as of the Effective Date of Most Recent Income Certification:
- For 100% LIHTC projects, enter the income from the initial certification
- For Mixed projects, enter the income from the most recent income recertification

HOUSEHOLD SIZE AT LIHTC CERTIFICATION – Enter the number of household members that occupied the unit as of 12/31/2024.

HOUSEHOLD MEETS INCOME RESTRICTION – Indicate the income restriction that the household meets according to what is required by the LIHTC federal set-aside(s) for the project by entering one of the following codes:

"1" – 20%
"2" – 30%
"3" – 40%
"4" – 50%
"5" – 60%
"6" – 70%
"7" – 80%

OTHER – For non-Average Income projects only, if the income restriction for this unit is **BELOW** the elected federal ceiling, enter the percentage of the income restriction. (I.E. 30%, 40%)

CURRENT INCOME LIMIT PER FAMILY SIZE – Enter the maximum Income Limit for the household size based on the effective date of the certification or recertification.

CURRENT INCOME LIMIT AT RECERTIFICATION – Enter the maximum Income Limit for the household size at the time of their recertification.
- For Mixed projects, this amount is 140% of the project's applicable income limitation based on the set-aside for the property (i.e. 20% @ 50%, 25% @ 60%, or 40% @ 60%).
- For Deep Rent Skewed projects, this amount is 170% of the unit's AMI designation (i.e. 170% of 40%, 170% of 50%, or 170% of 60%).
- For Average Income projects (that are not 100% Low-Income), this amount is:
  - If the applicable designation for the unit is between 20%-60%, the amount is 140% of 60% of AMI
  - If the applicable designation for the unit is 70%, the amount is 140% of 70% of AMI
  - If the applicable designation for the unit is 80%, the amount is 140% of 80% of AMI

HOUSEHOLD INCOME EXCEEDS RECERTIFICATION INCOME LIMIT – For Mixed, Deep Rent Skew, and Average Income (that are not 100% Low-Income) projects, indicate if the household's income at recertification exceeds the current income limit at recertification. If yes, enter **"Y"**. If no, enter **"N"**.

HOUSEHOLD INCOME AT INITIAL QUALIFICATION DATE – <u>**For recertifications only**</u>, enter the total gross household income at the time of initial LIHTC qualification.

HOUSEHOLD SIZE AT INITIAL QUALIFICATION DATE – <u>**For recertifications only**</u>, enter the household size at the time of initial LIHTC qualification.

PART IV: RENT

LEASE DATES COVERING 12/31/2024 – Insert the start and end dates for the resident's lease for this annual certification period. <u>**This must be the lease that was in effect on 12/31/2024.**</u>

ACTUAL RENT – Insert the total gross amount of rent being charged for the apartment. This includes any amounts of money being received via rental assistance or subsidy programs in conjunction with, or in lieu of money being paid by the tenant.

TENANT SHARE OF RENT – Insert the rent that the resident is paying the landlord for this annual certification period. <u>**This amount is the rent that the household is directly responsible for paying.**</u>

MONTHLY UTILITY ALLOWANCE – Insert the utility allowance amount used to calculate the resident's tenant rent for this annual certification period.

OTHER MONTHLY NON-OPTIONAL CHARGES – Insert the amount of <u>non-optional</u> charges, such as mandatory garage rent, storage lockers, charges for services provided by the development, etc.

GROSS RENT FOR UNIT – Do not insert a number here. The sheet will calculate the unit's gross rent by adding the resident's tenant rent to the utility allowance.

MONTHLY RENT ASSISTANCE – Enter the amount of total rent assistance received, if any.

FEDERAL RENT ASSISTANCE – Enter the amount of rent assistance received from a federal program, if any.

OTHER RENT ASSISTANCE – Enter the amount of <u>**non-federal rent assistance**</u> received, if any.

SOURCE OF FEDERAL RENT ASSISTANCE – Only if the household is receiving <u>**federal rent assistance**</u>, insert the type of rent assistance by entering one of the following coded definitions:
> **"1"** – HUD Multi-Family PBRA
> **"2"** – HUD Section 8 Mod Rehab
> **"3"** – Public Housing Operating Subsidy
> **"4"** – HOME Rental Assistance

"5" – HUD HCV, tenant-based
"6" – HUD Project-based voucher
"7" – USDA Section 521 Rental Assistance Program
"8" – Other Federal Rental Assistance.

MAXIMUM RENT LIMIT FOR THIS UNIT – Insert the maximum gross rent limit for the unit that was in effect **at the time of lease renewal for the lease covering 12/31/2024.**

AVERAGE RENT FOR COMPARABLE MARKET UNITS – **For Deep-Rent Skewed projects only,** insert the average rent charged for comparably sized market units at the same project.

HOUSEHOLD MEETS RENT RESTRICTION – Indicate the rent restriction that the household meets according to what is required by the LIHTC federal set-aside(s) for the project by entering one of the following codes:
"1" – 20%
"2" – 30%
"3" – 40%
"4" – 50%
"5" – 60%
"6" – 70%
"7" – 80%

OTHER – **For non-Average Income projects only**, if the rent restriction for this unit is **BELOW** the elected federal ceiling, enter the percentage of the income restriction. (I.E. 30%, 40%)

PART V: STUDENT STATUS

FULL-TIME STUDENT? - If all occupants are full-time students, then enter **"Y"** for Yes. If all occupants **ARE NOT** full-time students, then enter **"N"** for No.

STUDENT EXPLANATION – If all occupants are full-time students, then from the drop-down menu, enter the appropriate exemption by selecting one of the following coded definitions:
"1" – TANF Assistance
"2" – Job Training Participant
"3" – Single Parent/Dependent Child
"4" – Married/Joint Return
"5" – Previous Foster Care