

NEW YORK CITY HOUSING DEVELOPMENT CORPORATION
INSTRUCTIONS
TENANT DATA SPREADSHEET
FOR MIXED INCOME PROJECTS FYE 2021

Please follow the instructions below for completing the TENANT DATA SPREADSHEET for Mixed Income 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 2021 Annual Owner Certification (AOC) folder in SharePoint Online (**2021 > 1. 2021 Annual Owner Certification (AOC) > 2. 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 which calendar year 2021 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 is 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 2021 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 12/31/2021. If the date does not reflect 2021, then management must provide an explanation on the Recertification Discrepancies section of the “Compliance Clarification Report” and all supporting documentation.**

INITIAL LIHTC QUALIFICATION DATE – Enter the initial LIHTC Qualification date for the household occupying the unit as of 12/31/2021.

*****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 – Insert 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 is a LIHTC unit. Enter **0** if the unit is not a LIHTC unit.

LIHTC SQUARE FOOTAGE – Do not insert a number here. The sheet will calculate the square footage if the unit is a current LIHTC unit.

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

*****PART II: HOUSEHOLD COMPOSITION*****

VACANT UNIT – If this unit was vacant on 12/31/2021, enter “Y” for Yes. If this unit was occupied on 12/31/2021, then leave this cell blank and complete the columns to the right.

FOR ANY UNIT(S) LISTED AS VACANT AS OF 12/31/2021, MANAGEMENT MUST COMPLETE THE VACANT UNIT REPORT (VUR) SECTION 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 unit’s current resident for year ending 2021.
- **FIRST NAME** – Insert the first name of the unit’s current resident for year ending 2021.
- **MIDDLE INITIAL** – Insert the middle initial of the unit’s current resident for year ending 2021.

IF THERE HAS BEEN A CHANGE TO THE HEAD OF HOUSEHOLD (HOH) LISTED ON THE PREVIOUS TENANT DATA SPREADSHEET FOR 2020, PLEASE COMPLETE THE TENANT OF RECORD DISCREPANCIES SECTION OF THE “COMPLIANCE CLARIFICATION REPORT.”

- **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 child of pregnant household member)
 - **“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.

- **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.

- **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.

- **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).

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

- **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*****

EFFECTIVE DATE OF MOST RECENT INCOME CERTIFICATION - Enter the date of the household’s most recent income recertification for 2021. If the income recertification was not completed or if it was due between 1/1/2021 – 9/30/2021 and was waived by IRS Notice 2021-12, enter the date of the most recently completed income recertification.

HOUSEHOLD SIZE AT MOST RECENT INCOME CERTIFICATION – Enter the number of household members that occupied the unit as of the date indicated in the Effective Date of Most Recent Income Certification.

TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES AT MOST RECENT INCOME CERTIFICATION– Enter the income of the household that was determined as of the date indicated in the Effective Date of Most Recent Income Certification. If the income recertification was not completed or if it was due between 1/1/2021 – 9/30/2021 and was waived by IRS Notice 2021-12, enter the household income from the most recently completed income recertification.

HOUSEHOLD MEETS INCOME RESTRICTION AT 60% – If the income restriction for this unit is set-aside at 60% of AMI, **then enter “2”**. If not, leave the cell blank.

HOUSEHOLD MEETS INCOME RESTRICTION AT 50% – If the income restriction for this unit is set-aside at 50% of AMI, **then enter “1”**. If not, leave the cell blank.

OTHER – If the income restriction for this unit is **BELOW** the elected ceiling, enter the percentage of the income restriction. (i.e. 30%, 40%)

CURRENT INCOME LIMIT PER FAMILY SIZE – Enter the current maximum Income Limit for the household size based on the certification/re-certification date.

CURRENT INCOME LIMIT X 140% – Insert the maximum income limit for the household at the time of their recertification. 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%).

HOUSEHOLD INCOME EXCEEDS 140% AT RECERTIFICATION - Y - Based on how previous cells are answered, this cell will automatically generate an answer.

HOUSEHOLD INCOME EXCEEDS 140% AT RECERTIFICATION - N - Based on how previous cells are answered, this cell will automatically generate an answer.

HOUSEHOLD INCOME AT INITIAL QUALIFICATION DATE – Enter the household income at the time of initial LIHTC qualification.

HOUSEHOLD SIZE AT INITIAL QUALIFICATION DATE – Enter the household size at the time of initial LIHTC qualification.

*****PART IV: RENT*****

LEASE DATES COVERING 12/31/2021 – Insert the start and end dates for the resident's lease for this annual certification period. **This must be the lease that was in effect on 12/31/2021.**

ACTUAL RENT – Insert the total 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. **This amount is the rent that the household is directly responsible for paying.**

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

OTHER MONTHLY NON-OPTIONAL CHARGES – Insert the amount of non-optional 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 **non-federal rent assistance** received, if any.

SOURCE OF FEDERAL RENT ASSISTANCE – Only if the household is receiving **federal rent assistance**, 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 allowable rent that was in effect **at the time of lease renewal for the lease covering 12/31/2021.**

UNIT MEETS RENT RESTRICTION AT 60% – If the maximum rent amount for this unit is 60% of AMI, then enter “2”. If not, leave the cell blank.

UNIT MEETS RENT RESTRICTION AT 50% – If the maximum rent amount for this unit is 50% of AMI, then enter “1”. If not, leave the cell blank.

OTHER PERCENTAGE – If the maximum rent for this unit **is not 50% or 60%**, then enter the percentage of the rent restriction (i.e. 30%. 40%).

PART V: STUDENT STATUS

ARE ALL OCCUPANTS FULL TIME STUDENTS? - Y - If all occupants are full time students, then enter “Y” for Yes. If not, leave the cell blank.

ARE ALL OCCUPANTS FULL TIME STUDENTS? - N - If all occupants **ARE NOT** full time student, then enter “N” for No. If not, leave the cell blank.

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

PART VI: PROGRAM TYPE

TAX CREDIT – Confirm if this is a LIHTC unit by entering “Y” in this column.

TAX EXEMPT – Confirm if this is a Tax Exempt unit by entering “Y” in this column.

50 PCT AMGI – If this unit meets the tax exempt bond program income restrictions at 50%, then enter “Y” for yes. If not, leave the cell blank.

60 PCT AMGI – If this unit meets the tax exempt bond program income restrictions at 60%, then enter “Y” for yes. If not, leave the cell blank.

OVER INCOME – If this unit is over income with regard to tax exempt bond program restrictions, then enter “Y” for yes. If not, leave the cell blank.