



New York City
Housing Development
Corporation

Annual Owner Certification of Compliance Updates

for Owners & Managers of HDC-Financed Developments

Effective FYE 2021

What's New:

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1. ANNUAL OWNER CERTIFICATION (AOC) SUBMISSION METHOD
2. TENANT DATA SPREADSHEET: RECERTIFICATION INFORMATION FOR MIXED INCOME, DEEP RENT SKEW, AND NYCHA PROJECTS: IRS NOTICE 2021-12 TEMPORARY COVID-19 RELIEF FOR 2021

2021 Annual Owner Certification (AOC) Submission

- THE COMPLETE 2021 ANNUAL OWNER CERTIFICATION SUBMISSION (INCLUDING ALL SUPPORTING DOCUMENTATION) MUST BE UPLOADED IN THE REQUIRED FORMAT TO THE PROJECT'S 2021 ANNUAL OWNER CERTIFICATION (AOC) FOLDER IN SHAREPOINT ONLINE (SPO).
- THE SHAREPOINT ONLINE (SPO) FOLDER CAN BE ACCESSED HERE: <https://myapps.microsoft.com/?tenantid=40dd6ee5-cd93-4fac-8246-def88381250c>
- FOLDER UPLOAD LOCATION: 2021 > 1. 2021 ANNUAL OWNER CERTIFICATION (AOC) > 2. AOC SUBMISSION
- AOC SUBMISSIONS MUST NOT BE SUBMITTED VIA EMAIL.

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2021-12 temporary COVID-19 relief for 2021

PURSUANT TO IRS NOTICE 2021-12, THE IRS PROVIDED TEMPORARY RELIEF FROM CERTAIN REQUIREMENTS UNDER SECTION 42 OF THE INTERNAL REVENUE CODE FOR QUALIFIED LOW-INCOME HOUSING PROJECTS AND UNDER SECTION 142(D) OF THE CODE FOR QUALIFIED RESIDENTIAL RENTAL PROJECTS.

- **INCOME RECERTIFICATIONS:**

- TENANT INCOME RECERTIFICATIONS DUE BETWEEN 1/1/2021 – 9/30/2021 ARE NOT REQUIRED TO BE PERFORMED.
- IF A LOW-INCOME TENANT'S INCOME RECERTIFICATION WAS DUE BETWEEN 1/1/2021 – 9/30/2021 AND IT WAS NOT PERFORMED, THE OWNER SHOULD INCLUDE A MEMO IN THE TENANT FILE TO DOCUMENT THAT THE INCOME RECERTIFICATION WAS NOT OBTAINED DUE TO THE COVID-19 PANDEMIC.

- **STUDENT STATUS RECERTIFICATIONS:**

- ANNUAL STUDENT STATUS RECERTIFICATIONS FOR CALENDAR 2021 WERE STILL REQUIRED TO BE PERFORMED FOR ALL LOW-INCOME UNITS.

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2021-12 temporary COVID-19 relief for 2021

BASED ON THE RELIEF MEASURES OF IRS NOTICE 2021-12, THE DATE FOR THE MOST RECENT STUDENT STATUS VERIFICATION MIGHT BE DIFFERENT FROM THE DATE FOR THE MOST RECENT INCOME VERIFICATION. HDC HAS MADE UPDATES TO THE TENANT DATA SPREADSHEET TO BETTER REFLECT THE STUDENT STATUS AND INCOME RECERTIFICATION INFORMATION. (PLEASE READ THE INSTRUCTIONS FOR ADDITIONAL DETAILS.)

- **STUDENT STATUS RECERTIFICATIONS:**
 - MUST BE INDICATED IN THE EFFECTIVE DATE OF 2021 CERTIFICATION COLUMN

Effective Date
of 2021
Certification
(YYYY-MM-DD)

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.**

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2021-12 temporary COVID-19 relief for 2021

- **INCOME RECERTIFICATIONS:**

- COLUMN UPDATED TO INDICATE THE DATE OF THE MOST RECENT INCOME RECERTIFICATION

Effective Date of Most Recent
Income Certification

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.

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2021-12 temporary COVID-19 relief for 2021

- **INCOME RECERTIFICATIONS:**

- ADJUSTED EXISTING COLUMNS TO INDICATE THE HOUSEHOLD SIZE AND INCOME INFORMATION AS OF THE HOUSEHOLD'S MOST RECENT INCOME RECERTIFICATION.

Household Size at Most Recent Income Certification	Total Annual Household Income from All Sources at Most Recent Income Certification
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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.