

NEW YORK CITY HOUSING DEVELOPMENT CORPORATION
LIHTC - EXTENDED USE PERIOD REPORTING FYE 2025
CHECKLIST

Please complete and submit **ALL** of the following information to HDC **by no later than January 30, 2026**, by uploading the documentation to the project's SharePoint Online folder **(2025 > 1. 2025 Annual Owner Certification (AOC) > 1. AOC Submission)**. **AOC submissions must not be submitted via email.**

- ☐ 2025 Owner Certification of Compliance – LIHTC: Extended Use Period Projects
- ☐ LIHTC Summary & Tenant Data Workbook **(in EXCEL format ONLY)**.
Please be sure to fill out both spreadsheets ("Summary" and "Tenant Data") located on separate tabs within the Excel workbook.
- ☐ Compliance Clarification Report – FYE 2025: When necessary, submit a copy of the Compliance Clarification Report regarding Changes to the Head of Household, Discrepancies with 2025 Certification Dates, and Vacant Units. (see instructions for more details.)
- ☐ Violations - a copy of the following is required: **1)** building code violations report, **2)** notice issued by a state or local inspector regarding health, safety, or building code violations, and **3)** a statement as to whether or not each violation has been corrected or proof that no building code violations exist. **Please be sure to include all building code violations issued by HPD, ECB, and DOB.**
- ☐ Next Available Unit Rule Tracker ***(for Mixed and Deep Rent-Skewed projects only)***.
- ☐ Utility Allowance Schedules – if the utility allowance of any unit in the project is regulated by the Department of Housing and Urban Development (HUD), then the applicable utility allowance schedules covering January 1, 2024 – December 31, 2025, must be provided.
- ☐ A copy of the project's rent roll **(in EXCEL format ONLY)** for year ending December 31, 2025.

Additionally, please complete and submit the following information to HDC **by no later than April 7, 2026 (if applicable)**:

- ☐ Copy of the completed IRS Form 8703 for calendar year 2025.
- ☐ The completed 8703 Owner Certification of Filing for calendar year 2025.

Failure to submit a complete and timely 2025 Owner Certification Package will impact your rating with HDC and may impact future deals.