

NEW YORK CITY HOUSING DEVELOPMENT CORPORATION

LOW-INCOME HOUSING TAX CREDIT REPORTING FYE 2025

INSTRUCTIONS

2025 OWNER CERTIFICATION OF COMPLIANCE

Your 2025 OWNER CERTIFICATION OF COMPLIANCE must be completed, scanned, and submitted to HDC **by no later than January 30, 2026**, by uploading the documentation to the project's 2025 Annual Owner Certification (AOC) folder in SharePoint Online (**2025 > 1. 2025 Annual Owner Certification (AOC) > 1. AOC Submission**).

Please follow the instructions below for completing the 2025 OWNER CERTIFICATION OF COMPLIANCE FOR 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.

All required documents and instructions for completing the 2025 AOC package can be found on HDC's website (www.nychdc.com). Click on "**Manage Housing**" on the top menu, go to the "**Annual Compliance Monitoring**" section, click on the "**LIHTC Projects**" tab to expand this section, and download all of the attachments.

INSTRUCTIONS:

- Complete an OWNER CERTIFICATION OF COMPLIANCE *for each* LIHTC project.
- List the Project Name in the appropriate space near the top of page one.
- Check the appropriate box for each certification section as noted below:
 - 1 – MINIMUM SET ASIDE
 - 8 – SUITABLE FOR OCCUPANCY
 - 9 – STATUS OF ELIGIBLE BASIS
 - 10 – STATUS OF APPLICABLE FRACTION
 - 13 – VACANCIES
 - 14 – WAITING LIST & TENANT SELECTION
 - 17 – INCOME LIMITATIONS (*MIXED INCOME– NON-DEEP RENT SKEWED PROJECTS ONLY*)
 - 18 – INCOME LIMITATIONS (*DEEP RENT SKEWED PROJECTS ONLY*)

Upon completion, please review the 2025 OWNER CERTIFICATION OF COMPLIANCE document(s) carefully in its entirety. IF THE OWNER IS UNABLE TO CERTIFY TO ALL THE STATEMENTS, PLEASE SPECIFY IN A SEPARATE SHEET ATTACHED HERETO IN WHAT RESPECT EACH BUILDING IN THE PROJECT DOES NOT CONFORM TO THE CERTIFICATION.

Please be sure to execute the 2025 OWNER CERTIFICATION OF COMPLIANCE in front of a Notary Public as the signature must be notarized before submission to HDC.