

NEW YORK CITY HOUSING DEVELOPMENT CORPORATION
LOW-INCOME HOUSING TAX CREDIT REPORTING FYE 2023
CHECKLIST

Please complete and submit **ALL** of the following information to HDC **by no later than February 2, 2024**, by uploading the documentation to the project’s SharePoint Online folder (**2023 > 1. 2023 Annual Owner Certification (AOC) > 1. AOC Submission**). **AOC submissions must not be submitted via email.**

- 2023 Owner Certification of Compliance
- 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 2023: When necessary, submit a copy of the Compliance Clarification Report regarding Changes to the Head of Household, Discrepancies with 2023 Certification Dates, and Vacant Units. (see instructions for more details.)
- A completed IRS Form 8609 with **Part II filled out and signed by the Owner**. This submission **ONLY** pertains to buildings for which calendar year 2023 is its first HDC LIHTC reporting year or if a completed copy has not been previously submitted to HDC.
- If there has been a change in the eligible basis of any building for which the Low Income Housing Tax Credit is claimed, a copy of the latest Forms 8586 and 8609 Schedule A filed with the Internal Revenue Service.
- 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.**
- 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, 2022 – December 31, 2023, must be provided.
- A copy of the project’s rent roll (**in EXCEL format ONLY**) for year ending **December 31, 2023**.
- Payment of your 2023 LIHTC Compliance Monitoring Fee should be mailed to:

If sent by regular mail: <p style="text-align: center;">NYC HDC Construction PO BOX 781538 Philadelphia, PA 19178-1538</p>	If sent by Overnight mail: <p style="text-align: center;">NYC HDC Construction Lockbox# 781538 Wells Fargo Bank MAC Y1372-045 401 Market Street Philadelphia, PA 19106</p>
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Additionally, please complete and submit the following information to HDC **by no later than April 8, 2024**:

- Copy of the completed IRS Form 8703 for calendar year 2023.
- The completed 8703 Owner Certification of Filing for calendar year 2023.

ALL THE ABOVE MUST BE SUBMITTED BY UPLOADING THE DOCUMENTATION TO THE PROJECT’S SHAREPOINT ONLINE FOLDER.

Failure to submit a complete and timely 2023 Owner Certification Package may result in the issuance of an IRS Form 8823.