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**Spectrum COMPLIANCE**

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February 1, 2026

To:     All Connecticut Low Income Housing Tax Credit Property Owners

From:  Mr. Harold Tucker, SPECTRUM Enterprises, LIHTC Compliance Monitor

RE:     Compliance Monitoring – 2025 Year End Reporting – **DUE APRIL 1, 2026**

As we begin 2026, we will be collecting the annual submission of year-end documentation for 2025. This submission is required by the Internal Revenue Service, as noted in Section 42 (26 CFR Part I-1.42-5 (c)) of the Internal Revenue Code, and by the Connecticut Housing Finance Agency (CHFA). We have made every effort to make this submission process as easy and efficient as possible with the addition of tutorials and frequently asked questions on our website.

The process this year will be the same as last year, with a submission due date of **April 1, 2026.**

The following (4) elements are required for submission.  Please see below for further submission instructions or visit our website **http://www.spectrumlihtc.com** for more information and tutorials.

| | |
|---|---|
| **1.** | **2025 LIHTC DATABASE**<br>If you need to install software visit the **Connecticut** page of our website at **www.spectrumlihtc.com** under Year End Reporting. **You may download software there.** PLEASE SUBMIT BY TRANSFERRING THE REPORT FILE THROUGH THE SOFTWARE |
| | **Add the unit events for 2025 to the database submitted last year.** |
| | **Review and update all owner and management contact information as needed.** |
| **2.** | **2025 Owners' Certification**<br>Owner's Certificate of Continuing LIHTC Compliance for each tax credit property may be downloaded from our website **www.spectrumlihtc.com** .  PLEASE SUBMIT THIS REPORT TO US ELECTRONICALLY at **spectrumendofyear@gmail.com**. |
| **3.** | **2025 Utility Allowance Documentation**<br>Documentation *from the source* must be submitted to support the year 2025 utility allowances used at your property, if applicable. PLEASE SUBMIT THIS REPORT TO US ELECTRONICALLY at **spectrumendofyear@gmail.com**. |
| **4.** | **Certificate of Continuing Education**<br>Proof of continuing education within the last 3 years for someone in your organization who is directly involved in the daily operation of the LIHTC project. PLEASE SUBMIT THIS REPORT TO US ELECTRONICALLY at **spectrumendofyear@gmail.com.** |

Please take note that as an Owner, you are required to maintain all the information we are requesting, as per the Recordkeeping Requirements of Section 42 (26 CFR Part 1 1.42-5(b)). Untimely submissions may result in Form 8823 being issued.

**For help with submissions please see the instructions or visit our website www.spectrumlihtc.com for more information and tutorials. If you still need help please call our office at 207-805-0035 or contact Harold at Htucker@spectrumlihtc.com**

Sincerely,

Harold Tucker, Compliance Analyst
Spectrum Enterprises

cc:     Joe Voccio, Connecticut Housing Finance Agency
        Catherine Webb, Connecticut Housing Finance Agency
        Scott Sato-Connell, Connecticut Housing Finance Agency
        Wendy Moores, Connecticut Housing Finance Agency
        Andrew Bowden, COO and Partner, Spectrum Enterprises

# End of Year (EOY) 2025 Software Instructions

**Software Updates: Any updates when install automatically upon opening the software.**

**Version 7.0 Software Notices and Updates**

**Current Version of the Software**

The EOY software automatically updates every year on or about January first. We have noticed over the past few years that here are a number of locations not using the most current version of the software. As of January 1, 2024, the most current version will be version 7.0. If you don't have that version running on your computer(s) it means there is an issue with the configuration of the computer(s) that is blocking our automatic updates. Please contact Spectrum Compliance support as soon as possible at EOYHelp@SpectrumLIHTC.com or 517-277-0120 for assistance in resolving the issue.

**Version of the NAHMA XML LIHTC Data Transfer template**
If you are utilizing the XML Import process you should be using version 6.0. The EOY software supports all earlier versions of the standard but if an earlier version is used certain data that HUD is requesting will not be imported and will have to be manually entered.

There are three additions being made to version 7.0 of the Spectrum End of Year (EOY) software:
1) Average Income set-aside designation
2) Tax Credit Value
3) Other Programs
4) Expanded Ethnicities Categories

**Tax Credit Value**
The 'Tax Credit Value' is entered into the EOY software Building screen for each building in the project and is the type of tax credit allocation set by project owner(s) for the building. The options are:
1. Allocated 4%
2. Allocated 9%
3. Tax Exempt Bonds

4.  Allocated 4% Acquisition and 9% Rehabilitation

**Other Programs**
Five new program types have been added to the Tenant Income Certification (TIC) screen:
1) CDBG - Community Development Block Grant programs.
2) National HTF - National Housing Trust Fund programs.
3) USDA - United State Agricultural Department programs.
4) Other HUD - Other HUD programs.
5) Other State and/or Local - Other State and/or Local programs.

**Adding Higher Set-Asides (100%, 140%, etc.)**

1.  Go to part VII. Student/ Part VIII. Programs tab for the unit
2.  Select "Edit Cert"
3.  Click "e." Other Programs and add
4.  Select "yes" to add "RHRF" Other Programs type?
5.  Select "NEW ONE" from Program Name drop down menu
6.  Type in Income Status (i.e. 80%, 100%, 140%, etc.)
7.  Hit "save"

**EXPANDED ETHNICITIES CATEGORIES**
Ethnicity categories have been expanded as follows:
**Current Categories**
1) Hispanic or Latino
2) Not Hispanic
3) Tenant Did Not Respond

**Updated Categories**
1) Hispanic or Latino
2) Not Hispanic or Latino
3) Puerto Rican
4) Cuban
5) Mexican, Mexican American, Chicano/a
6) Another Hispanic, Latino/a or Spanish Origin
7) Did Not Respond

**ETHNICITY RULES**
Rules:
a) If any of the following are reported then Hispanic or Latino must also be
   reported.
b) Additionally, any one or more of the following may be reported.
 - Puerto Rican
 - Cuban
 - Mexican, Mexican American, Chicano/a
 - Another Hispanic, Latino/a or Spanish Origin
c) The following are mutually exclusive:
 - Hispanic or Latino
 - Not Hispanic or Latino
 - Did Not Respond