



75 John Roberts Road  
Suite 2C  
South Portland, ME 04106  
207-767-8000

December 1, 2025

To: All Massachusetts Low Income Housing Tax Credit Property Owners  
From: Mr. Andrew Bowden, CFO and Partner, SPECTRUM Compliance  
RE: Compliance Monitoring – 2025 Year End Reporting

Please prepare for the required submission of annual compliance documentation. Spectrum Compliance is collecting the End Of Year-end documentation for 2025. This submission is required under Section 42 (26 CFR Part I-1.42-5 (c)) of the Internal Revenue Code, and by the Massachusetts Executive Office of Housing and Livable Communities (EOHLC). The following items are required annually:

- After 12/31/2025, every Property Owner is required to submit an Owner's Certificate of Continuing Compliance (Owner's certification) for their properties financed in part with credits under Section 42 of the IRC.
- Proof of the utility allowances in use for 2025.
- The Unit History Report updated to include all activity from 1/1/2025 through 12/31/2025. (Submitted electronically via Spectrum Status Report XML software)

**The 2025 submissions are due by March 15, 2026.**

**REGARDING THE OWNER CERTIFICATION:**

- The Owner's Certificate of Continuing LIHTC Compliance may be downloaded from our website [www.spectrumlihtc.com](http://www.spectrumlihtc.com). Check our website for the most recent form.
- PLEASE SUBMIT THIS REPORT TO US ELECTRONICALLY to: <https://spectrumlihtc.com/file-submission/>
- Paper copies do NOT need to be mailed.
- Untimely submissions may result in Form 8823 being issued.

**REGARDING THE UNIT HISTORY REPORT:**

- If not already installed, download Version 7.0 from the Spectrum website.
- Paper copies are no longer reviewed. The electronic report should contain all unit events from the **first year of credit through 12/31/2025**. Databases containing just 2025 data will be considered incomplete.
- Add the unit events for 2025 to the database submitted last year. If management changed in 2025, obtain a copy of the Microsoft Access database from prior management, or contact Paul Perpich for assistance.
- Review and update all owner and management contact information.
- Untimely submissions may result in Form 8823 being issued.

**REGARDING UTILITY ALLOWANCE DOCUMENTATION:**

- Documentation from the source must be submitted to support the year **2025** utility allowances used at your property, if applicable.
- Source documentation should be scanned and submitted electronically with the Annual Owner's Certification.
- Untimely submissions may result in Form 8823 being issued.

Please take note that Ownership is required to maintain all the information being requested under the Recordkeeping Requirements of Section 42 (26 CFR Part 1.42-5(b)).

For electronic technical support, please contact Paul Perpich at 517-277-0120.

Please reach out to us with any other questions and we'll do our best to help you,

Edward Clark ([eclark@spectrumlihtc.com](mailto:eclark@spectrumlihtc.com)), Carolyn Price ([cprice@spectrumlihtc.com](mailto:cprice@spectrumlihtc.com))  
Robert Berman ([rberman@spectrumlihtc.com](mailto:rberman@spectrumlihtc.com)) or Jodi Levesque ([jlevesque@spectrumlihtc.com](mailto:jlevesque@spectrumlihtc.com))  
Or by phone at 207-767-8000.

Sincerely,

*Edward Clark*

Edward Clark  
Director- MA monitoring  
Spectrum Compliance

Cc: Rebecca Frawley, Massachusetts Executive Office of Housing and Livable Communities