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Spectrum
COMPLIANCE

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December 22, 2025

To: All West Virgina Low Income Housing Tax Credit Property Owners
From: Mr. Andrew Bowden, SPECTRUM Enterprises
RE: Compliance Monitoring – 2025 Year End Reporting

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 West Viriginia Housing and Development Fund (WVHDF). Every LIHTC property is required to submit an electronic Unit History Report for 2025 by using the Spectrum End of Year (EOY) software.

Data collection will start on March 1, 2026 with a final submission date of April 30, 2026.

UNIT HISTORY REPORT:
The unit certification history data will be collected from West Viriginia in the same manner as last year by utilizing Spectrum's End of Year (EOY) data collection software. 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.

If you have used the Spectrum EOY software in the past and still have it installed on your computer(s) you can start it up on or after March 1, 2026 and it will automatically update to the most current version which is 7.0.

If you do not have the software installed, it can be downloaded from the West Viriginia page of the Spectrum web site shown below. https://spectrumlihtc.com/state-monitoring/west-virginia/

Regarding the Spectrum End of Year (EOY) software:
• Paper copies are NOT ACCEPTABLE and will not be considered a timely submission.
• Review and update all owner and management contact information as needed.

For management companies managing multiple properties, Spectrum will provide IT personnel with specific training for the installation and operation of Spectrum's End of Year (EOY) software. Contact Paul Perpich at 517-277-0120.

For end user software technical support, contact Paul Perpich at 517-277-0120.

Sincerely,
Andrew Bowden
SPECTRUM Enterprises

cc: Management contact