DATE: May 18, 2022

TO: Low Income Housing Tax Credit (LIHTC) Project Owners and Management Companies

FROM: California Tax Credit Allocation Committee – Compliance Section

RE: 2021 HUD Tenant Demographic Data Collection

2021 Tenant Demographic Data Collection

The California Tax Credit Allocation Committee (CTCAC) would like to provide an update to project owners and management companies on CTCAC’s efforts to comply with California’s Tenant Demographic Data Collection requirements. In 2022, CTCAC’s contractor will continue to be Spectrum Enterprises. As of June 1, 2022, the software will be available to users of the program.

For all Low Income Housing Tax Credit (LIHTC) households, the data requested shall be as of December 31, 2021. For example, if a household occupied a unit on December 31, 2021, the data reported to Spectrum shall be from the initial certification or recertification that was completed for the household in 2021. If the unit was vacant on December 31, 2021, the data reported to Spectrum shall be that the unit was vacant.

If a project did not complete a household’s 2021 recertification due to Internal Revenue Service (IRS) Notice 2021-12 and CTCAC guidance, then no data for that household is required to be reported to Spectrum. Initial certifications are still required to be reported. If your property continued to complete recertifications in 2021, then that data shall be submitted to Spectrum.

Data Submission Schedule

The final deadline for the submission of 2021 data to Spectrum is August 1, 2022. Failure to submit the data to Spectrum by the required deadline may result in assessment of a fine to the project owner.
In order to submit the tenant data for the 2021 data collection cycle, you would use the same Spectrum software previously downloaded and installed to complete the 2020 data collection cycle. If the software is still present on your computer(s), you would simply start as you did last year and it will be automatically updated for the 2021 collection cycle. If you do not have the Spectrum software currently installed at your site, you may install it from Spectrum’s website at:

- http://www.spectrumlihtc.com/states/california/

It is essential that project owners and management staff submit the data using the correct Building Identification Number (BIN) formatting. CTCAC requires the BINs in the following format:

- Consistent with the IRS, the BINs are designated by CTCAC as CA-YY-PPPNN where the YY represents the last 2 digits of the allocation year, the PPP represents the CTCAC project application ID and the NN represents the building number within the project (01, 02, 03, etc.).

After May 23, please refer to Spectrum’s website at: http://www.spectrumlihtc.com/states/california/ for more information regarding the 2021 tenant demographic data collection. If you have any additional questions regarding support, accessing your previous year’s files, or if this is the first time you will be installing the Spectrum Software, please contact Paul Perpich with Spectrum at (517) 277-0120 or at HUDHelp@SpectrumLIHTC.com. For all other questions, please contact CTCAC Compliance Section staff, Pheng Moua, Elizabeth Gutierrez-Ramos, or Phyllis Blanton by phone at 916-654-6340 or by email at pheng.moua@treasurer.ca.gov, egutierrez@treasurer.ca.gov, or pblanton@treasurer.ca.gov respectively. Thank you.