

**Supporting Statement for Paperwork Reduction Act Submissions  
Low-Income Housing Tax Credit (LIHTC) Data Collection  
(OMB # 2528-0320)**

**A. Justification**

- 1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.**

This Information Collection Request (ICR) is being submitted to OMB as a revision of a currently approved collection under OMB control number 2528-0320. Current OMB approval expires on 10/31/2025. This information collection consists of two instruments: 1) HUD-52695 HUD LIHTC Database Data Collection Form and 2) HUD-52697 HUD LIHTC Tenant Data Collection Form. The only revision proposed under this ICR is a revision to the HUD-52697 that collapses the race and ethnicity questions into a single variable that adopts the updated OMB race/ethnicity definitions consistent with SPD-15. This collection has not materially changed since its inception in 2010.

The statutory authority for this data collection is found in 42 U.S.C. 1437z-8, Collection of information on tenants in tax credit projects, which requires the state housing agencies submit to the U.S. Department of Housing and Urban Development (HUD) “information concerning the race, ethnicity, family composition, age, income, use of rental assistance under section 8(o) of the United States Housing Act of 1937 or other similar assistance, disability status, and monthly rental payments of households residing in each property.”

The congressional intent of this data collection is to provide basic information on the Low-Income Housing Tax Credit (LIHTC) program and the population it serves. The LIHTC program uses benefits available through the tax code as an incentive to produce qualified low-income housing units. The program is administered by 67 (predominantly state-level) allocating agencies. While the IRS has responsibility for issuing LIHTC regulations and ensuring compliance with the code for individual taxpayers, states administer the program and are also responsible for monitoring compliance at the project level.

- 2. Indicate how, by whom and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.**

The information to be collected in the LIHTC database will be used by HUD to comply with the reporting requirements of Housing and Economic Recovery Act (HERA) of 2008, which requires HUD to make the data publicly available. Since December 2014, HUD has released annual reports summarizing the data. In addition to fulfilling this statutory requirement, HUD may use the data internally to inform policy.

Information will be submitted to HUD in XML formatted files by state Housing Finance Agencies (HFAs) through HUD's Secure Systems environment. All responses must be submitted electronically through this online system in the XML-format established by HUD. HFAs must submit the information annually with a deadline of September 30. The information may be shared with the U.S. Census Bureau through a memorandum of understanding or researchers outside of HUD through HUD's data license agreement.

The property data will be added to HUD's LIHTC Properties Placed in Service database, which does not contain any sensitive information and is used by researchers, households searching for affordable housing, and policymakers.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.**

In order to reduce the reporting burden on the HFAs, HUD designed this collection to use existing systems and technology that are already employed by the responding agencies. These state agencies use web-based systems that contain the needed data items. HUD also provides a detailed set of instructions to enable state data processing staff to understand the nature of the requested items and to construct or export the required XML data file using their current data system. HUD chose the required file format (XML) because most states use systems that export this file type. In addition, HUD has procured a contractor who will be available throughout the data collection period to answer questions and/or assist states as needed regarding data submission.

- 4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

The congressional mandate for this data collection originated from the lack of data on tenants in LIHTC units. This effort represents the only federal effort to collect data on tax credit tenants. The tax credit program is designed such that program compliance is conducted by the state housing finance agencies. For this reason, no federal agency collects information on LIHTC tenants. This also represents the only federal effort to collect data on tax credit projects aside from IRS reporting which is not available for HUD or public use.

Private researchers have conducted some work on the tax credit program, but these efforts have either been very limited in scope or do not provide data that is publicly available. Indeed, one of the benefits to states of this project is that HUD makes the LIHTC database available to the public, thus eliminating the need for states to fill redundant requests from individual researchers.

No data are available which are similar to the data that will be collected through this study.

**5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.**

Respondents for this data collection include state tax credit allocating agencies. None of these entities is a private business. HUD does not have information on the size of the entities administering the credits in individual states; however, responsibility typically lodges with a state housing finance agency, which would ordinarily not be considered a small entity.

**6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.**

Less frequent data collection would violate the requirement in HERA to collect the information “at least annually.” Aside from the statutory requirement, less frequent data collection places data at HUD’s disposal with longer lags. Hence, the Department’s analysis of an important housing program is rendered less current and less comprehensive at any given time. Annual data collection keeps HUD abreast of any trends as they are developing and are most amenable to policy intervention. A secondary benefit of annual updates is, presumably, they are far less burdensome than the larger requests that would be needed if less frequent data collection were instituted.

**7. Explain any special circumstances that would cause an information collection to be conducted in a manner:**

- requiring respondents to report information to the agency more than quarterly – “**Not Applicable**”;
- requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it – “**Not Applicable**”;
- requiring respondents to submit more than an original and two copies of any document – “**Not Applicable**”;
- requiring respondents to retain records other than health, medical, government contract, grant-in-aid, or tax records for more than three years – “**Not Applicable**”;
- requiring the use of a statistical data classification that has not been reviewed and approved by OMB – “**Not Applicable**”;
- that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use – “**Not Applicable**”; or
- requiring respondents to submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law – “**Not Applicable**”.

**8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

- **Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping disclosure, or reporting format (if any) and the data elements to be recorded, disclosed, or reported.**
- **Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years -- even if the collection of information activity is the same as in prior periods. There may be circumstances that preclude consultation in a specific situation. These circumstances should be explained.**

In accordance with 5 CFR 1320.8 (Paperwork Reduction Act of 1995), HUD published a 60-Day Notice of Proposed Information Collection in the Federal Register on June 2, 2025 (Docket No. FR-7103-N-02, pages 23357-23358) related to the data collection activities for the Low-Income Housing Tax Credit (LIHTC) Data Collection. The notice provides a 60-day period for public comments, and comments are due August 1, 2025. This supporting statement will be updated with a summary of any public comments that are received.

HUD staff are periodically in contact with the state housing finance agencies which are required to submit this information. In addition to informal communication, HUD staff regularly participate in two annual conferences hosted by the National Council of State Housing Agencies (NCSHA). HUD staff also participate in the Multifamily Information and Transactions Standards (MITS) working group, which is composed of state housing finance agencies and their software vendors. This group works to define a common set of electronic reporting standards across states in order to facilitate the development of reporting systems and reduce reporting burden for property managers who submit the required compliance information to state housing finance agencies.

**9. Explain any decision to provide any payment or gift to respondents, other than reenumeration of contractors or grantees.**

No payments or gifts will be provided to respondents.

**10. Describe any assurance of confidentiality provided to respondents and the basis for assurance in statute, regulation or agency policy. If the collection requires a system of records notice (SORN) or privacy impact assessment (PIA), those should be cited and described here.**

A Privacy Advisory is included on the HUD-52697 HUD LIHTC Tenant Data Collection Form. The collected tenant data will be aggregated to prevent the identification and protect the privacy of individuals prior to public release. HUD will apply Census-type disclosure rules to protect tenant privacy.

The property characteristics information to be collected on the HUD-52695 HUD LIHTC Database Data Collection Form are basic, descriptive data about publicly subsidized housing projects, specifically their location, size, and use of specific financing mechanisms. The requested property-level data is already publicly available. Therefore, no offers of confidentiality will be made for the collected project data.

**11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

The HUD-52697 HUD LIHTC Tenant Data Collection Form contains questions which may be considered sensitive, including income, rent, date of birth, race, ethnicity and disability status. However, these questions are mandated by the 42 USC § 1437z-8 and HUD has no discretion regarding their inclusion. In the absence of these tenant questions, HUD would be violation of the National Housing Act as amended by HERA.

The questions concerning property characteristics are not considered sensitive in nature. Information focuses on standard variables concerning the location, size, and other characteristics of federally subsidized housing projects.

**12. Provide estimates of the hour burden of the collection of information. The statement should:**

- **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices;**
- **If this request covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in the chart below; and**
- **Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead this cost should be included in Item 13.**

Information Collection	Number of Respondents	Frequency of Response	Responses Per Annum	Burden Hour Per Response	Annual Burden Hours	Hourly Cost Per Response	Annual Cost
Tenant Data Form HUD-52697	61	1.00	61	40.00	2,440	\$51.65	\$126,026.00

Project Data Form HUD-52695	61	1.00	61	8.00	488	\$51.65	\$25,205.20
TOTAL				48.00	2,928		\$151,231.20

The requested information is currently collected by the respondents. (Note that there are 61 responses because two agencies do not actively place new properties in service and five sub-allocators in Minnesota use one compliance firm to collect and submit the data.) Respondents are also familiar with the electronic submission process that is used. To assist with the electronic submission of data, HUD procured a contractor who will advise and if needed assist states in submitting the data.

Based on past experience with collecting data on projects placed in service, respondents generally spend approximately eight person-hours responding to the property survey. It is expected that respondents will spend an additional forty person-hours responding to the tenant survey. The burden will be lessened with the assistance provided from the HUD-funded contractor described above.

Each housing finance agency that administers LIHTCs must respond once annually to the tenant and property data requests. There are 61 agencies (states plus DC, territories, and a few sub-state allocators), excluding American Samoa which received a permanent waiver because it does not actively allocate new LIHTCs.

The overall annual response burden totals 48 person-hours per respondent. Based on the average hourly wage of 15-1242 Database Administrators employees (source: BLS) of \$51.65, the total aggregate cost is \$2,928 per respondent annually and \$151,231.20 annually in aggregate across all responding HFAs.

**13. Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information (do not include the cost of any hour burden shown in Items 12 and 14).**

- **The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life); and (b) a total operation and maintenance purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s) and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities;**
- **If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out**

information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10) utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.

- Generally, estimates should not include purchases of equipment or services, or portions thereof made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.

There will be no cost burden to respondents beyond the costs captured under questions 12 and 14.

- 14. Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.**

The only budgeted cost to the federal government funds a contractor to assist state housing agencies with their data submissions and to clean and process the data received.

Year	Total
	\$325,4
FY 2021 (Base)	38
FY 2022 Option Year	\$333,8
1	20
FY 2023 Option Year	\$338,5
2	81
FY 2024 Option Year	\$345,3
3	59
FY 2025 Option Year	\$354,2
4	59

- 15. Explain the reasons for any program changes or adjustments reported in Items 12 and 14 of the Supporting Statement.**

There is no change in burden per agency. The only change HUD is proposing is the merging of the race and ethnicity questions, which are both already in the existing form, into one question and the adoption the updated OMB race/ethnicity definitions consistent with SPD-15.

**16. For collection of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.**

The data collection and analysis described above will be completed by HUD. The data collection is scheduled to occur in September each year and annually through the expiration of the data collection form. The proposed amended form would be first used in September 2026.

Following collection of all data, HUD will have all projects geocoded with Census Tract identifiers and continue the congressionally mandated descriptive report. The collected property data will be added to the publicly-accessible LIHTC property database, available at <https://lihtc.huduser.gov/>.

**17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.**

All data collection instruments will prominently display the expiration date for OMB approval.

**18. Explain each exception to the certification statement.**

This submission requests no exceptions to the Certificate for Paperwork Reduction Act (5 CFR 1320.9).

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**B. Collections of Information Employing Statistical Methods**

Not applicable. Statistical methods will not be employed.