

January 14, 2026

RE: Annual Reporting Requirements

The Louisiana Housing Corporation (“LHC”) is responsible for compliance monitoring through the compliance period and the extended use period. Monitoring is conducted pursuant to Low Income Housing Tax Credit (“LIHTC”) provisions of Section 42 of the Internal Revenue Code of 1986, the Tax Credit Regulatory Agreement (“TCRA”), the Compliance Monitoring Agreement, the Qualified Allocation Plan (“QAP”) and other legal governing documents.

Owners of LIHTC properties are required to comply with the annual reporting and payment requirements outlined below. Documents and fees for the year ending December 31, 2025 are due to the LHC by February 15, 2026.

- Annual Owner Certification of Continuing Program Compliance “Exhibit B” * **NEW FORM**
- Annual Owner Tax Credit Compliance Submission “Exhibit C”
- Schedule II (A) – Low Income Unit Determination, (one [1] per BIN)
- Rent Roll as of 12/31/2025
- Documentation to support Utility Allowance
- Property Data Sheet (if there have been changes in ownership or management company)
- Annual Compliance Monitoring Fee

Document Submission Process:

NextGen-WCMS (<https://webapps19.lhc.la.gov/auth/login>):

Annual submission documents for each property are required to be uploaded to the HDS NextGen System (formerly HDS-WCMS) as an attachment in the Asset Management Module of the system. Entities previously registered in the former system, HDS-WCMS, will not need to register again and will have access by utilizing previously established credentials. New registrants should register as both a Compliance User and Asset Management User. The attachment should be saved as one file and labeled as follows, “**Project Name – Project ID# –2025 AOC**”.

Forms / Next Gen Upload Instructions:

Please view our website at <https://www.lhc.la.gov/asset-management> / Manuals & Resources Section / Owner Certification and Submissions Documents.

Annual Compliance Monitoring Fees:

Submit the check (include the Project ID#) and a copy of the notification email for each property to the following:

Louisiana Housing Corporation
Attention: Asset Management Department
2415 Quail Drive
Baton Rouge, LA 70808

Please be advised that failure to submit or complete the requirements in its entirety will result in the property deemed non-compliant with the regulatory requirements and may be subject to a late fee of \$100 per month. Uncured non-compliance may result in the disqualification from participation in future awards and/or the issuance of IRS Form 8823, Low-Income Housing Credit Agencies Report of Non-Compliance. Should you have any questions, please contact the Asset Management staff via email at AssetManagement@lhc.la.gov.

Sincerely,
LHC Asset Management Department