Instructions for Preparing Form HUD-52670-A Part 4 (Date on Form) Miscellaneous Accounting Requests for Schedule of Tenant Assistance Payments Due

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GENERAL:

A. Prepare a separate HUD-52670-A, Part 4 for each subsidy contract as necessary.

B. Use this HUD-52670-A, Part 4 for Miscellaneous Accounting Requests only.

C. Fill in information requested in Items 1 through 5 on the first page. If more than one schedule is needed, complete Items 1 through 5 on subsequent pages. (Items 2 through 5 should be the same as Items 1-4 on the HUD-52670 and Item 1 should be the same as Item 26.a on the HUD-52670.)

D. Use a 9 point or larger font when completing entries. It is not necessary to include dollar signs. Enclose negative amounts in parentheses.

E. References to the MAT Guide have been included to provide additional information regarding the Instructions for this form. The MAT Guide may be updated more frequently than this document and is controlling in the case of conflicts.

NOTE: Visit the TRACS page for access to the 203A MAT Guide. https://www.hud.gov/hud-partners/multifamily-tracs (login required)

Step I. Contract Information

ITEM 1. Asst. Pymts Due for (mm/yyyy)

Enter the month/year for which the assistance payments are due. Use the MM/YYYY format. This should be the same month/year entered in Item 26a of the HUD-52670 that is being submitted.

MAT Guide: Chapter 7, Section 2 (Assistance Payment Summary Record), Field 4

ITEM 2. Project Name

Enter the Project Name that appears on the regulatory agreement or subsidy contract. (Abbreviated project name resulting from the use of software is acceptable.)

Use the same Project Name on any HUD-52670-A (Part 1 through Part 6) forms that will be submitted with the HUD-52670 (HAP Voucher) cover sheet.

MAT Guide: Chapter 7 – 7.1 VCHHR (Voucher Header Record), Field 16

ITEM 3. Project Number:

Mandatory for PAC and PRAC subsidy types. Requested for those Section 8, 202/8, Section 811 PRA and SPRAC contracts for which an FHA project number applies. TRACS will use this Project Number for all transactions under this VCHHR (Voucher Header Record).

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The Project Number (Item 2) submitted must match the project number in the TRACS Project database.

Note: Do not use "0000FMHA" as a project number in FMHA/RHS Section 515 projects. Do not enter a project number for FMHA/ RHS Section 515 projects.

Sample entries are provided below.

FHA Insured Projects	Elderly Housing Projects	Other Noninsured Projects
12144026	121EH001	121001NI

Use the same Project Number (if applicable) on any HUD-52670-A (Part 1 through Part 6) forms that will be submitted with the HUD-52670 (HAP Voucher) cover sheet.

MAT Guide: Chapter 7 – 7.1 VCHHR (Voucher Header Record), Field 19

ITEM 4. Contract Number:

Mandatory for Section 8, 202/8, Section 202/162 PAC, Section 202 PRAC, Section 811 PRAC, SPRAC and Section 811 PRA subsidy types. TRACS will use this Contract Number for all transactions under this VCHHR (Voucher Header Record).

The Contract Number (Item 3) submitted must match the Contract Number in the TRACS Contract database.

Use the same Contract Number on any HUD-52670-A (Part 1 through Part 6) forms that will be submitted with the HUD-52670 (HAP Voucher) cover sheet.

MAT Guide: Chapter 7 – 7.1 VCHHR (Voucher Header Record), Field 20

ITEM 5. Type of Subsidy:

Valid Subsidy Types are:

1 = Section 8
6 = 811 PRA
7 = Section 202 PRAC
8 = Section 811 PRAC
9 = Section 202/162 PAC
10 = SPRAC

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Note: SPRAC (10) contracts were previously considered part of Section 8 (1). However, since HOTMA rules differ for SPRAC and Section 8, SPRAC is being designated as Type 10.

Note: Subsidy Types 2 (Rent Supplement) and 3 (RAP) are no longer active.

Use the same Type of Subsidy on any HUD-52670-A (Part 1 and Parts 3-6) forms that will be submitted with the HUD-52670 (HAP Voucher) cover sheet.

MAT Guide: Chapter 7 – 7.1 VCHHR (Voucher Header Record), Field 43

Step II. Accounting Information

ITEM 6. Head of Household Name (Last, First, Initial)

Mandatory for HOTM, RADN, RDRV and UUTL requests. Enter the Last Name, First Name and MI (if known) of the current Head of Household associated with the transaction. This information is optional for other Miscellaneous Accounting Request types.

Check with your Contract Administrator as to whether they require a RGRC to be entered by individual unit/tenant or one entry with a grand total for all the affected units.

When an OARQ, FORQ or RSPC transaction is related to a specific resident, enter the HOH information. Otherwise, leave these fields blank.

For the following Misc. Request Types, leave the HOH Last and First Name and Unit Number blank.

- CEAD - Contract Expiration Adjustment
- DRUG - Drug Related Expenses
- EIVP - EIV Penalty
- GR-A – Green Retrofit Adjustment
- GR-M – Green Retrofit Monthly Payment
- INTA - Interest adjustment submitted by PBCA
- RADR – Used to request Rehab Assistance under a RAD conversion under Component 1 PH to PBRA RAD
- RADZ - HAP Voucher request reduced to zero (0) during YOC (Year of Conversion) Applies to Component 1 PH to PBRA RAD only
- RESR - Adjustment to the Residual Receipts
- SERV = Service Coordinators

MAT Guide: Chapter 7, MAT30 Section 6 (Miscellaneous Accounting Request),

Fields 4 & 5

ITEM 7. Unit Number

Mandatory for HOTM, RADN, RDRV and UUTL requests. Enter the Unit Number associated with the transaction. This information is optional for other Miscellaneous Accounting request types.

Check with your Contract Administrator as to whether they require a RGRC to be entered by individual unit/tenant or one entry with a grand total for all the affected units.

When an OARQ, FORQ and RSPC transaction is related to a specific resident, the Unit Number should be entered.

For the following Misc. Request Types, leave the Unit Number blank.

- CEAD - Contract Expiration Adjustment
- DRUG - Drug Related Expenses
- EIVP - EIV Penalty
- GR-A – Green Retrofit Adjustment
- GR-M – Green Retrofit Monthly Payment
- INTA - Interest adjustment submitted by PBCA
- RADR – Used to request Rehab Assistance under a RAD conversion under Component 1 PH to PBRA RAD
- RADZ - HAP Voucher request reduced to zero (0) during YOC (Year of Conversion) Applies to Component 1 PH to PBRA RAD only
- RESR - Adjustment to the Residual Receipts

MAT Guide: Chapter 7, MAT30 Section 6 (Miscellaneous Accounting Request), Field 6

ITEM 8. Misc. Request Type: Enter the Miscellaneous Request type. Valid codes are:

CEAD = Contract Expiration Adjustment - An adjustment made when a contract expires

DRUG = Drug Related Expenses - approved amount used to offset the cost of addressing criminal drug presence or other crime

EIVP = EIV Penalty. 5% of the voucher is subtracted to cover EIV noncompliance when applicable. Important Note: The amount of the EIV Penalty is to be calculated based on the total voucher amount before calculating the penalty and before applying any RESR transaction that may be needed. The OA is responsible for initiating the EIVP transaction. CAs may not enter this penalty. CAs may require OAs to enter the penalty only for the reasons outlined in HSG Notice 13-06 EIV Attachment 9.

MAT Guide: Chapter 5, Section 5.29.2.1 - EIVP Miscellaneous Accounting Request Code – Used to Apply and Reverse the 5% EIV Penalty

FORQ = Field Office initiated accounting adjustment - an adjustment requested/required by HUD

INTA = Interest adjustment submitted by PBCA - The "INTA" request type is valid only when submitted by a PBCA to report the amount of Interest Earned on the specific Project Account to HUD.

OARQ = Owner/Agent request for adjustment - an owner/agent initiated accounting adjustment – in many cases to correct a transaction error.

RESR = Residual Receipts. Used to offset part of the voucher billing. See the MAT Guide, Chapter 5, 5.28.2.7 for additional discussion regarding the submission of Residual Receipts.

It is strongly recommended that HUD, CAs and owner/agents reference HSG Notice 2012-04 Use of "New Regulation" Section 8 Housing Assistance Payments (HAP) Contracts Residual Receipts to Offset Project-Based Section 8 Housing Assistance Payments to fully understand each entity's responsibilities. The discussion in this MAT Guide only refers to the required voucher adjustments. This guidance applies to all projects that are subject to a new regulation Project Based Section 8 HAP contract.

Applicability includes:
Section 8 New Construction/Substantial Rehabilitation projects subject to 24 CFR §§ 880.205, 881.205, or 883.306, and
202/8 projects subject to both a Section 202 Direct Loan and a new regulation Section 8 HAP contract.

MAT Guide: Chapter 5, Section 5.28.2.7 - RESR Miscellaneous Accounting Request Code – Used to Adjust the Balance of a Residual Receipts Account

RGRC = Adjustment for a Retroactive GRC that includes a UA decrease that drives a requirement to provide a 30-day notice to affected residents. This code can only be used for 75 days from the approval date of the rent schedule. Used to offset the adjustment when delay for approval is caused by HUD and/or a CA. May not be used when OA is not compliant with OCAF or Contract Renewal requirements.

MAT Guide: Chapter 5, Section 5.29.2.8 - RGRC Miscellaneous Accounting Request Code

RSPC = Recouped Special Claims Funds - when a Special Claim has been approved and paid, but the Owner/Agent receives funds from the resident creating an adjustment to the Special Claim amount.

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SERV = Service Coordinators

UUTL = OGC provided guidance in 2022 stating the funds neither belonged to HUD nor the Owner. They belonged to the tenant. Owners should follow state laws when escheating uncashed checks to tenants. Escheatment is the process by which unclaimed funds in accounts with a bank or other financial institution are turned over to the state. When escheatment happens, submit a UUTL transaction on the next voucher.

Important note for UUTL transactions: **The Misc Request Amount must be 0 (along with the Paid Amount when a CA is involved.)** In addition, the HOH Last Name, HOH First Name and Unit Fields must be filled. The HOH Initial field may be left blank or filled. The Comment field is filled with the amount transferred to the state.

Note: The new codes below may be used on any voucher submitted under TRACS 2.0.3.A.

GR-A = Green Retrofit Adjustment. A one-time event to reflect a change in payment terms for the Green and Resilient Retrofit Program. GRRP is a HUD program that invests in energy efficiency, energy generation, and climate resilience strategies in multifamily housing.

GR-M = Green Retrofit Monthly Payment. Green and Resilient Retrofit Program. GRRP is a HUD program that invests in energy efficiency, energy generation, and climate resilience strategies in multifamily housing.

HOTM = Reversal of HOTMA Assistance Payment Adjustment. This is a temporary code valid only for 203A vouchers less than or equal to a date to be determined by HUD. Provisionally the date is 5/1/2024. A HOTM request is used for the case when a certification effective 1/1/2024 or later was submitted under 202D and subsequently corrected under 203A. If the correction causes the household's TTP to increase, the amount of the adjustment is the portion of the adjustment related to the implementation of the HOTMA rules. This amount is to be reversed automatically by OA software using the HOTM code. This keeps the OA whole. The reversal is only valid through the end of the 30-day notice period. For a HOTM transaction, enter the Certification Type and Effective Date in MM/DD/YYYY format: For example - AR: 02/01/2023

MAT Guide: Chapter 5, Section 5.29.2.2 - HOTM Miscellaneous Accounting Request Code Used to Reverse Assistance Payment Reductions for 2024 Certifications Created Using Pre-HOTMA Rules

RADN = RAD Reversal of Negative Assistance - Used by an OA to recover negative regular tenant assistance for a Component 1 PH to PBRA RAD tenant whose assistance is negative. The negative assistance appears on the voucher in the Assistance Payment Detail record and the OA is permitted to retain that money.

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MAT Guide: Chapter 5, Section 5.29.2.3 - RADN Miscellaneous Accounting Request Code – Used for PBRA RAD to Reverse Requests for Negative Assistance

RADR = RAD Rehab Assistance - Used to request Rehab Assistance under a RAD conversion under Component 1 PH to PBRA RAD. There is one Miscellaneous Request per voucher month receiving Rehab Assistance, but multiple months' requests may appear on a single voucher. The RADR Comment field must contain the voucher month/year of the rehab assistance being requested. For example: "January 2020 Rehab Assistance Payment." This permits multiple months of Rehab Assistance to be requested on a voucher if the owner failed to request it earlier.

Note: There are no Rehab Assistance payments applicable to Component 1 Mod Rehab to PBRA RAD or Component 2 RAD conversions. The units undergoing rehab appear on the count of Rehab units in Item 6.f of the HUD-52670 (HAP Voucher) that is being submitted.

MAT Guide: Chapter 5, Section 5.29.2.5 - RADR Miscellaneous Accounting Request Code Used to Request Rehab Assistance When Indicated in the PBRA RAD Contract.

RADZ = RAD Reduce HAP to $0 During YOC - Used to zero-out the voucher during Year 1 of a RAD conversion under Component 1 PH to PBRA RAD. Note: Year 1 is defined as the time from the RAD Contract Date through December 31 of the same year. The January voucher at the start of year 2 is not a Year 1 voucher even though it is submitted during Year 1.

MAT Guide: Chapter 5, Section 5.29.2.4 - RADZ Miscellaneous Accounting Request Code Used for PBRA RAD to Reduce Voucher Request to Zero During Year of Conversion

RDRV = RAD Reversal of Adjustments Affecting YOC - Used to reverse the portion of a unit/tenant net adjustment attributable to the Year of Conversion

Applies to Component 1 PH to PBRA RAD only.

MAT Guide: Chapter 5, Section 5.29.2.6 - RDRV Miscellaneous Accounting Request Code Used to Reverse Any PBRA RAD Assistance Payment Adjustment Related to the Year of Conversion.

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Note: For more information regarding the submission of Miscellaneous Accounting Requests in Item 8, refer to Chapter 5, Section 5.29.1 through 5.29.2.10 (Miscellaneous Accounting Request Codes & Their Function) of the MAT Guide

Codes that are no longer valid under TRACS 2.0.3.A:

RPMT = Used to record Repayment Agreement payments by tenants who have moved out of the property where the agreement was executed. This code has been removed as a valid transaction in 2.0.3.A. Repayment Agreement payments from moved-out tenants will be recorded in Repayment Agreement records.

MAT Guide: Chapter 7, MAT30 Section 6 (Miscellaneous Accounting Request), Field 3

ITEM 9. Comment:

Enter comment relative to the Miscellaneous Accounting Request.

Note: Owner/Agents are required to provide enough information in the Comment for a CA or HUD reviewer to determine the purpose of the transaction. When applicable, specify, the Unit Number, Tenant Name, Transaction Month and the reason for the transaction.

For a **HOTM transaction**

Enter the certification type and effective date in MM/DD/YYYY format: For example: AR 02/01/2023

For a **RADN transaction**

The Comment field must be filled as follows.

Assistance/Adjustment (Position 1, left justified, length 6)
Space,
Cert Type (Position 8, left justified, length 5),
Space,
Cert Effective Date (Position 15, left justified, length 10),
Space,
Prior/New (Position 26, left justified, length 1),
Space,
Cert Assistance (Position 28, right justified, length 6).

The periods (.) in the examples below are intended to represent spaces and should not be entered on the form. There are one or more spaces between each field.

```
0         1         2         3         4         5
12345678901234567890123456789012345678901234567890123
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ASSIST.AR-I*..MM/DD/YYYY...nnnnnn
ADJUST.AR-I*..MM/DD/YYYY.P.nnnnnn
ADJUST.AR-I*..12/31/2017.N.999999
ADJUST.IR.....02/01/2017.N.    99
ADJUST.MI.....12/31/2017.P.   999
```

Image below is an example of a **RADN** Miscellaneous Accounting Request…

1. Asst. Pymts Due for (mm/yyyy):		2. Project Name:		3. Project Number:	4. Contract Number:	5. Type of Subsidy:	
6. Head of Household Name Last, First, Initial	7. Unit Number	8. Misc. Request Type	9. Comment			10. Amount Requested	11. Approved (HUD/CA use only)
		RADN	ADJUST AR-I* 10/01/2023 N -00345			345	

For an **RDRV transaction**,
Fill comment field as follows: YOC (Year of Conversion) adjustment reversal for Unit XX and the tenant Head of Household (HOH), Last Name.

MAT Guide: Chapter 7, MAT30 Section 6 (Miscellaneous Accounting Request), Field 8

ITEM 10. Amount requested:

Enter the Miscellaneous Accounting Request amount.

Note: Regardless of the Misc. Request Type, the amount field may be positive or negative. This is to allow for reversals or corrections of previously submitted requests. For example, EIVP is used both to assess the penalty and to recover the funds when back in compliance.

MAT Guide: Chapter 7, MAT30 Section 6 (Miscellaneous Accounting Request), Field 7

ITEM 11. Approved:

O/A's and Service Bureaus should leave this Column blank. It is intended for HUD/CA use only.

MAT Guide: Chapter 7, MAT30 Section 6 (Miscellaneous Accounting Request), Field 9

ITEM 12. Totals for this page:

Enter the total amount of all Item 10 entries on this page. If multiple pages are required, enter running totals in Item 12 (Amount Requested column) on each page with a grand total on the last page, then enter the total amount of all pages in Item 10.d of the HUD-52670 (HAP Voucher).

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