



December 2025

2025 Annual Tax Credit Report – Post-Year 15 or Re-cert Waivers

In accordance with the terms and provisions of the Low-Income Housing Tax Credit Program, the Owner is required to submit an annual compliance report to the Commission by **January 31, 2026**. The attached checklist outlines the documentation required to satisfy the annual reporting requirements. **Please include this checklist with your report submission.**

Your 2025 Annual Table 1-Tenant Activity Report and Table 5 - Extended Vacancy/Rent-Ready Report should be submitted online via the Web-Based Annual Reporting System (WBARS) at www.wbars.com.

Your property has been approved for Post-Year 15 Monitoring Procedures or a Recertification Waiver. The submission of resident certifications is not required at this time. Following a review of the *Owner's Annual Certification* and WBARS Table 1 Report, your Portfolio Analyst will contact you with a selection of resident certifications to be submitted as necessary.

For your convenience, the Commission's website features the complete Tax Credit Compliance Manual, the latest tax credit compliance reporting forms, reporting requirements, resident certification package forms, current income limits, the tax credit workshops schedule and online registration process. **You may also register to receive regular WSHFC Compliance updates via email at: <http://www.wshfc.org/managers/broadcastemail.htm>.**

All required report documentation must be submitted electronically per the SUBMISSION INSTRUCTIONS at <http://www.wshfc.org/managers/forms-tc.htm>. Please do not send any Tax Credit annual report materials (especially resident packages containing personally identifiable information) to the Commission by email. The Commission will not accept any hard copy annual report materials.

If you have made any changes to staff, please update the contact records in WBARS and notify your Portfolio Analyst of the change. If you require further assistance contact your Portfolio Analyst.

Sincerely,

Wubet Biratu

Wubet Biratu, Director
Asset Management & Compliance Division

2025 Annual Tax Credit Report Checklist – Post-Year 15 or Re-Cert Waiver

Property Name: _____ OID # _____

The following information/documentation must be submitted:

- ☐ Annual *Table 1 (Tenant Activity)* report submitted via the Combined Funders Annual Reporting System at www.wbars.com. Note: Do Not include a printed Table 1 report in your submission.
- ☐ Annual *Table 5 (Extended Vacancy/Rent-Ready)* report submitted via the Combined Funders Annual Reporting System at www.wbars.com. Note: Do Not include a printed Table 5 report in your submission.

Items to be submitted via web-based portal, link below (submit each item as a separate document in the order listed):

- ☐ Report Cover Letter (optional)
- ☐ This *2025 Annual Tax Credit Report Checklist – Regular completed checklist* (optional)
- ☐ *Owner's Annual Certification* submitted with Owner's original or electronic signature.
- ☐ Any applicable attachments and/or explanations requested in the OAC.
- ☐ Copy of the utility allowance schedule(s) used to determine actual rent payments **for the entire 2025 reporting period**. Please **circle or highlight and then total up** the amounts used for all buildings in the Project on the allowance schedule. These amounts **must** match what is entered in WBARS.
- ☐ *Special-Needs Vacancy Report*, with back-up documentation, if elected Special-Needs Commitments have not been met.
- ☐ *Homeless/Transitional Report* (if applicable).
- ☐ *Farm Work Move-in Report* (if applicable).
- ☐ *Affirmative Marketing Report* (if applicable). To find out if your project is required to complete this report, check our web site at:
www.wshfc.org/managers/Reports/BondReports/BondProjectswithaWSHFCAffirmativeMarketingReportRequirementList.pdf

No resident certification files are required at this time. Your property's Portfolio Analyst will contact you if/when they wish to review any resident certifications.

- Please use this link <https://portal.wshfc.org/Forms/AMC-Report> to submit all your annual report documents. Instructions on how to use this system are on our web site at <http://www.wshfc.org/managers/forms-tc.htm> under SUBMISSION INSTRUCTIONS.

Prepared By: _____ Date: _____

Phone Number: _____ Email: _____