

## 6 Glossary

**Administrative and Operating Plans** – the plans required by HUD for Public Housing and Section 8 Tenant-Based program administrators (Public Housing Agencies) that detail the administrator’s policies and procedures.

**Ceiling Rent** – the rent cap a family can be charged. Ceiling rent is sometimes referred to as maximum rent.

**Computer Matching Agreements** – the agreements between HUD and the Internal Revenue Service (IRS) and the Social Security Administration (SSA) that allow the matching of data between each entities databases.

**Computer Matching Income Verification (CMIV)** – the process that uses the matching of data between HUD, the IRS, and the SSA to identify potentially unreported tenant income.

**Contract Rent** – the rent HUD, a Public Housing Agency (PHA) or Contract Administrator authorizes an owner to collect for a unit (not public housing) occupied by a family receiving rental assistance.

**Discrepancy Letter** – the letter that HUD sends to a tenant indicating that a potential discrepancy exists between a tenant’s reported income and a tenant’s income identified by Federal tax data. The letter directs the tenant to provide the letter to the tenant’s POA.

**Discrepancy Notification** – the notification that HUD sends to a POA with a listing of tenants who were sent discrepancy letters. The notification directs POAs to contact tenants and resolve the potential income discrepancies identified in the tenant letters.

**Excess Rental Assistance** – the difference between the amount of rental assistance received by a tenant based on reported income and the amount of rental assistance the tenant was entitled to receive.

**False Positive Discrepancy** – a potential income discrepancy identified from Federal Tax Information matching that upon POA review and/or investigation did not result in unreported income or excess rental assistance or if the discrepancy was less than \$1,000.

**Federal Tax Information** – the earned and unearned income data provided to HUD by the IRS and the SSA under a computer matching agreement.

**Income Discrepancy** – the difference between tenant income data maintained in HUD’s tenant databases and Federal tax information.

**Interim Recertification Policy** – the policy that determines when a tenant should report income increases. The policy also identifies if a POA recalculates rental assistance and, if so, when rental assistance will be increased.

**Market Rent** – HUD's determination of the rent, including utilities (except telephone), range and refrigerator, parking, and all maintenance, management and other essential housing services, which would be required to obtain privately owned rental housing of modest design with suitable amenities in a particular market area.

**Multifamily Tenant Characteristics System (MTCS)** – HUD's tenant database for PIH programs.

**O/A** – owner or agent that administers HUD's Section 8 Project-Based and other Housing rental assistance programs.

**PHA** – Public Housing Agency that administers HUD's Public Housing and Section 8 Tenant-Based programs (and some Section 8 Project-Based programs).

**POA** – the term used to refer collectively to Public Housing Agencies and Owners/Agents administering HUD's Public Housing, Section 8 Tenant-Based, Section 8 Project-Based and other Housing rental assistance programs.

**Public Housing Program** – the same as a Low Rent Program, which is administered by a Public Housing Agency.

**Real Estate Assessment Center (REAC)** – the entity established to assess HUD's housing portfolio and the entities that administer the portfolio (public housing agencies, owner, and agents).

**Section 8 Project-Based Programs** – the rental assistance programs administered by either owners or agents and, in some instances, Public Housing Agencies.

**Section 8 Tenant-Based Programs** – the rental assistance programs administered by Public Housing Agencies in which tenants receive certificates or vouchers.

**Tenant Assessment Subsystem (TASS)** – the automated system used by HUD to conduct computer matching, create tenant discrepancy letters, POA discrepancy notifications, and track case resolution.

**Tenant Identifiers** – the tenant's name, social security number, and date of birth.

**Tenant Rental Assistance Certification System (TRACS)** – a suite of database systems for programs under the Office of Housing. TRACS Tenants is the database which processes tenant certifications, stores complete data and is the location form which Housing households are drawn for the Computer Matching Income Verification process.

**Tenant Repayment Agreement** – the agreement signed between a POA and a tenant in which the tenant agrees to repay excess rental assistance based on the terms specified in the agreement.

**Unreported Income** – the difference between the amount of income a tenant reports and the amount of income a tenant is required to report (minus income exclusions).

**Valid Discrepancy** – the situation in which a tenant’s rental assistance is decreased based on Federal tax information provided in HUD’s discrepancy letter to a tenant.

**Verification** – the confirmation with the tenant of Federal Tax Information that the tenant discloses to the POA. Confirmation of the Federal Tax Information with employers or financial institutions is essential only if the tenant contests the accuracy of the information.