

COVID-19 Supplemental Payment Request

HUD Form 52671-E

Tips and Explanations

(Updated November 1, 2021)

Technical Tips

- To ensure full functionality, use of Adobe Reader, Chrome, or KoFax Power PDF is recommended.
- If you are having difficulty with calculated cells not populating, please ensure JavaScripts are enabled in your PDF reader. This may be confirmed under the “Preferences” or “Options” menus, dependent on the software being used.
- To eliminate difficulties with drop-down fields or other form features, try downloading the file and opening from within your PDF program, rather than attempting to populate directly in the web browser.
- Drop-down menus operate differently in different PDF programs. You may be able to see a full list and select with a click of the mouse OR you may need to click in each field, then use the arrows on your keyboard to move through the list. Once the selection is made, the selected text may fill the whole box OR it may show as highlighted, it just depends which PDF software you are using.
- Automated calculations in the form are completed in sequence. For example, the automated answers generated on Question 25 will not be accurate until all owner entries for prior sections are complete.
- All submissions should be on the final OMB-Approved form. Please use the [updated form](#) posted to HUD Clips on November 2, 2021. Owners should not use any previously available version of the form, including the draft shared in October 2021.
- As indicated in the Notice, owners are strongly encouraged to submit the form in its original fillable format. For entities that do not have digital signature capabilities, requesters should fully populate and save the PDF form, then print, sign, scan, and save as a PDF. Owners must submit Form 52671-E with the required owner signature. However, when not using a digital signature, owners are encouraged to also attach a copy of their populated (unsigned) form in the fillable format. Sharing of CSP request information in this file format will accelerate processing to the benefit of requesting owners.

Notes to Aid in Completing HUD 52671-E

Getting Started

- Please read Housing [Notice H 2021-05](#) thoroughly before attempting to complete form HUD 52671-E. Ensure the property is operating under a contract covered by the Notice (Section III) and meets the general eligibility criteria in Section IX.

Note, the Notice is applicable to all Section 8 RAD conversions completed in prior years that are actively vouchering for funds under the PBRA account. Calendar year 2021 conversions that continue to draw funds from public housing accounts are not eligible.

- Properties may request funds for expenses incurred from March 27, 2020 to October 31, 2021. Properties that previously received a CSP of any amount for expenses in a prior operating period may request funds for additional eligible costs as an “Amendment”.
- Requests for expenses incurred prior to April 2021 and requests that exceed the *Standard CSP* amount (for any Operating Period) must demonstrate a “critical financial need” for the funds. See *Financial Need* section below.

Property Info

- Contract Number(s): If a project has multiple Multifamily rental assistance contracts, an owner must list all of them. Separate each by a comma. Contracts are typically an 11-digit alpha numeric code. Separate multiple contacts by a comma. Do not use hyphens within the contract #.
- Only one CSP request is allowed per property/project; not one per contract. Scattered-site projects operating under one HAP contract are considered one property.
- Property Phone and Email: Please provide a phone number and email that will enable HUD/PBCA staff to contact individuals able to respond to follow-up questions on the CSP request.

Basic CSP Info

- **Operating Period:** You must indicate whether your request is for expenses in the 1st Operating Period (March 27, 2020 to July 31, 2020), 2nd Operating Period (August 1 to November 30, 2020), 3rd Operating Period (December 1, 2020 to March 31, 2021), 4th Operating Period (April 1, 2021 to October 31, 2021), or combines expenses from multiple operating periods. Requests covering multiple operating periods can only be combined if your total request is below the *Standard CSP* amount (see Section V of the Notice). If you tabulate expenses for multiple Operating Periods and find they exceed the *Standard CSP* amount, then you will need to break the expenses out onto multiple CSP forms reflecting expenses for the different Operating Periods.

- If any prior payment was approved for an Operating Period for which additional funds are now being requested, the “Amendment” checkbox must be marked in the header section and the amount of the prior payment must be provided. If a prior request was done through a Combined Operating period request, the owner must break out the amount associated only with the Operating Period for which the additional amount is now being requested.

Parts I and II: Amounts Requested

- All requested amounts must be captured in Part I and/or Part II of the form.
- Read section V of Notice H 2020-05 to identify CSP-eligible costs. If unclear on eligibility for an expense, contact HUD or the contract administrator.
- Please complete each line-item entry in whole dollars, rounding up or down as appropriate.
- For Amendment requests, include only additional expenses that were not previously reimbursed.
- Expenses for facilitating resident access to vaccinations should be reported under the most relevant cost category, i.e. administrative staff overtime or contract support, custodial staff overtime or contract support, additional PPE (for events), etc. Eligible transportation costs should be reported on the “Other” line.
- Four-digit codes indicated in Part I and Part II (e.g. 6900, 6310) reflect the standard HUD Chart of Accounts. For more information, see Appendices to the [FASS User Guide](#).
- If any expenses are included on Line 7 “Other Eligible Costs”, the request must identify the corresponding four-digit expense/budget line code from the Chart of Accounts. See also [HUD-92547-A](#).
- Expenses for Service Coordination may only be submitted for on-going, HUD-approved service coordinator programs that are funded from project operations (i.e. “budget-based”) or are funded in part from IWISH grants. Amounts should not be requested for positions/activities funded from a Multifamily Service Coordinator Grant from HUD; supplements to those awards have been provided separately. Eligibility validation will occur based on performance reporting submitted in 2020/21 through *Standards for Success* or IWISH grant reporting mechanisms. Note, CSP cannot be requested for any cost increases previously reimbursed from IWISH grant funds.
- Expenses reported under *Eligible Capital Expenses* may include equipment purchases, as well as installation costs.

- All respondents must answer the checkbox question under line 17 that asks if equipment included on lines 14-16 has been delivered and installed. If no funds are requested for *Eligible Capital Expenses*, owner should mark “N/A”.
- **Line 18 is the Total CSP Request. This is the maximum funding an owner might receive. This total is automatically calculated as the sum of amounts in Parts I and Part II.**

Part III: *Standard CSP Amount*

- The purpose of Part III is to determine whether the requested amount needs to be evaluated as either a *Standard CSP* or a request exceeding the *Standard CSP* amount. If line 18 is less than or equal to Line 24, then the request is categorized as a *Standard CSP*. If the amount on line 18 exceeds line 24, then the request must meet additional requirements in order to be fully funded.
- If the property does not meet all criteria for a larger request exceeding the *Standard CSP* amount, then the owner should ensure amounts requested (Part I/Part II) are equal to or less than the *Standard Payment* amount on line 24.
- Please be sure to review definitions in Footnote 8 of Notice 2021-05 for types of properties that are eligible for the increased “elderly property” allocation of \$1,000.
- The Line 23 Service Coordinator allocation is the lesser of \$1,250 or the service coordinator request showing in Part 1, Subtotal II. The cap cannot be increased by more than the actual eligible service coordinator expenses that were incurred.
- **For Round IV, the maximum amount for a *Standard CSP* is \$25,000, which may be lower than the unit-based calculation for our largest properties.**
- If the total request (line 18) is less than or equal to the *Standard CSP* amount (line 24), an owner does not need to complete Part IV. Skip ahead to Part V of the form.
- Fields under Line 25 are automatically populated based on amounts entered by the owner in prior sections.

Part IV: Requests Exceeding the Standard CSP

Expense Documentation

- All requests that exceed the *Standard CSP* amount require completion of Section V AND submission of expense documentation for any line item in Part I/II for which the individual line-item amount exceeds \$500. This also applies to CSP Amendments that when added together with the previously paid CSPs for the Operating Period are above the current *Standard CSP* amount.
- Please make sure all documentation is well organized and clearly labeled.

- In addition, owners requesting amounts above the *Standard CSP* cap must provide a brief explanation of the conditions that necessitated the expenditures. Narratives should explain how COVID-19 risks at the property justify the higher amounts requested. This may include the number of residents reporting infection, any required quarantines, known exposure at the property, community infection rates, and local health directives and must describe specific activities taken in response to such conditions.
- In general, justifications should explain how COVID-19 impacts relate to and justify the expenditures for which the CSP reimbursement is now being requested.

Financial Need Requirements

- Full compliance with financial need criteria in Section VIII of Notice H 2021-05 is required for all requests exceeding the *Standard CSP* amount AND for requests that include any amount for expenses incurred prior to April 1, 2021 (CSP Operating Periods 1, 2, and 3).
- Properties requesting a *Standard CSP* for expenses incurred in Operating Period 4 only are exempt from requirements that the property not anticipate surplus cash and not have residual receipts above \$250 per/unit.
- In addition, only for requests that exceed the Standard CSP, some owners will be required to submit additional property financial records and to complete the Financial Need Justification. Properties showing a net positive position on their most recent AFS or surplus cash calculation must also submit a compelling explanation of recent changes in financial position to justify necessity of the CSP (Question 28). See Section X of Notice H 2021-05 for details.

Part V: Other Information and Owner Certifications

- Please read the Owner Certifications and Acceptance of Terms closely, in conjunction with the Notice. HUD anticipates post-approval compliance reviews and high likelihood of program audits.
- This certification may only be signed by the owner or a designated signatory. The delegation of signature authority for CSPs may or may not be covered by existing management agent agreements.
- The text for the owner certification and acceptance of terms is as follows:

Owner's Certification and Acceptance of Terms: I certify that:

(1) The requested payment was computed in accordance with HUD's Housing Notice H-2021-05. It reflects only expenses incurred during the operating period(s) specified for eligible activities and purposes.

(2) The property and ownership are in good standing with HUD, as defined in Section IX of Housing Notice 2021-05.

(3) No amount included on this funding request has been paid from other forms of governmental or philanthropic assistance provided to address the impacts of COVID-19 or previously reimbursed from a HUD residual receipts account governed by a Section 8 HAP, or by an FHA or Capital Advance regulatory agreement.

(4) If requesting funds that exceed the *Standard CSP* amount for the property (line 24) and/or requesting amounts for expenses incurred before 4/1/2021, I have considered current project funds and anticipated revenues for the next nine months and determined a larger CSP reimbursement is needed to address project operating needs. I understand that properties projecting surplus cash at the close of their current project fiscal year and any Section 8 project for which the owner anticipates taking distributions at any point within the next 12 months are not eligible for a CSP that exceeds the *Standard CSP* amount.

(5) If receiving funds for a Section 8 property that exceed the *Standard CSP* amount, I agree to limit distributions of surplus cash in the following manner through 9/30/2022, notwithstanding the terms of the Housing Assistance Payment contract: Should variances in projected financial performance result in surplus cash, I agree to deposit an amount equal to the amount of the CSP in the project residual receipt account, prior to taking any cash distributions at any point from the issue date of the notice through 9/30/2022. Or, if the Section 8 contract and governing regulations do not require the project owner to maintain a residual receipt account, I agree that upon taking distributions at any point from the issue date of this notice through 9/30/2022, an amount at least equal to the amount of the CSP must be retained in the operating account to address future project costs that is over-and-above the resources needed for operating requirements known at that time.

(6) Where required by Section IX of Notice 2021-05, I agree to deposit amounts received as reimbursement for *Eligible Capital Expenses* in the project's Reserve for Replacement account.

(7) If requesting funds for *Eligible Capital Expenses (line 17)* all equipment for which CSP is requested has been delivered and installed or is under contract to be delivered and installed no later than 3/31/2022.

(8) If receiving CSP assistance for a Section 8 HAP contract that expires within 120 days, I anticipate renewal of the contract and have not communicated intent to opt-out.

(9) Upon request by the Department of Housing and Urban Development, its duly authorized representative, or the Comptroller General of the United States, I will make available for audit all books, records and documents related to this assistance payment. I, the undersigned, certify under penalty of perjury that the information provided in this form is true and correct. **WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012; 31 U.S.C. §3729, 3802)**