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**Instructions for completing form HUD-93104-A, Schedule for Calculating Excess Income.**

**Important:** The form HUD-93104 will be accurate only if this form is accurately prepared.

**Column 1. Unit Number.** Enter the unit number for every unit in the project.

**Column 2. Tenant Name.** Make sure the entries are in unit number order. This will mean that for units that had more than one tenant family in the month, they will be listed together.

- a. If the unit was occupied the whole month or part of the month covered by the report, enter the name of the tenant. If the tenant name will not fit, enter last name and first initial.
- b. If the unit was occupied by more than one household during the month, enter the names on separate lines. List the most recent tenant name first.
- c. If the unit was vacant the entire month, enter "vacant."
- d. If a unit is a HUD-approved, non-income producing unit, enter the words "non-income producing."

**Column 3. Basic Rent.**

- a. For HUD-approved non-income producing units, enter "0."
- b. For each revenue-producing unit that was occupied for part or all of the entire month, enter the basic rent shown on the Rental Schedule, form HUD-92458. If more than one tenant lived in the unit during the month, fill in column 3 for the first tenant only.
  - Use the amount on the rent schedule, even if you are charging more or less than that amount.
  - Do not prorate the basic rent for units occupied a partial month. (This is done in column 7.)
- c. For revenue-producing units vacant the entire month, enter zero.

**Column 4. Collections This Month:**

- a. For revenue-producing units vacant the entire month and for HUD-approved non-income units, enter zero.
- b. For all others, enter the total amount actually collected during the month covered by the report. Include amounts collected from HUD and amounts collected from the tenant. If more than one tenant lived in the unit during the month, fill in column 4 for each tenant listed.
  - (1) If the tenant assistance payment was *not* received by the end of the reporting month, enter on this line only the rent collected from the tenant.
  - (2) Include:
    - (a) past due amounts included;
    - (b) tenant security deposits applied to rents; and
    - (c) Section 8 special claims for unpaid rents and vacancy loss.
  - (3) Do not include:
    - (a) late charges;
    - (b) charges for bounced checks;
    - (c) Section 8 special claims for tenant damage or debt service;
    - (d) Charges in addition to rent - e.g., cable TV, parking, etc.
- c. **Special instructions for 1983 HURRA Rent Rebates** (See Paragraphs 3-40B and 3-21 of Handbook 4350.3.)
  - (1) Include 1983 HURRA rent *credits* that were *applied during the month covered by the report*.
  - (2) Do not include HUD reimbursements that are paid as cash *refunds* to tenants.

**Column 5. Amount of Tax Surcharges Collected.** If more than one tenant lived in the unit during the month, fill in column 5 for only the first tenant listed. Complete this column only if:

- a. The community has given the project a full tax abatement for basic rent units; and
- b. Real estate taxes are not included in the project's basic rent potential; and

c. The community assesses a tax surcharge on units for which more than basic rent is collected.

**Example #1.** A community agrees to full tax abatement on units for which no more than basic rent is collected but requires a 30% surcharge on units for which more than basic rent is collected. If basic rent is \$200 and rent collected is \$300, the surcharge is \$30 (30% of the \$100 difference). \$30 is shown in column 5.

**Example #2.** A community agrees to a partial abatement of taxes. The basic rent includes \$15/unit/month for taxes. No tax surcharge is shown in column 5 because all taxes are included in the HUD-approved basic rent.

**Column 6. Collections Less Tax Surcharges.** Complete this column only if tax surcharges are collected from tenants paying more than basic rent. If more than one tenant lived in the unit during the month, fill in column 6 for only the first tenant listed. Subtract column 5 from the total of column 4 for the unit (see the example under Column 7).

**Column 7. Adjustments.**

- a. For units vacant the entire month and for HUD-approved, non-income units, enter zero.
- b. For a revenue-producing unit that was vacant for only a portion of the month, enter the prorated amount of the basic rent for the days the unit was vacant. To make this computation:
  - Divide the Basic Rent by 30 days.
  - Multiply the result by the number of days the unit was vacant (i.e., ~~60~~ number of days occupied).

**Example:** For the reporting month of July, tax surcharge for the unit is \$15 and the basic rent is \$300. Matthew Daddlers, whose tenant rent was \$300, moved out of Unit 101 on July 4. Judy Jones moved in July 10 and her tenant was \$330.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
101 Jones, J.			300	242	15	267	40
101 Daddlers, M.				40			

c. For revenue producing units occupied the full month, enter zero.

**Page Total** (bottom of page). Total all columns used.

**Grand Total** (bottom of page). When there are several sheets (page 2, form HUD-93104-A) listing the required information, total each sheet as noted above. On the final sheet, enter grand totals for the sum of all pages.

**Computation for HUD Reimbursement of Rent Rebates Required by 1983 HURRA**

**Important:** This computation is to be used to support requests for HUD reimbursement of Rent Rebates only for those tenants paying more than basic rent.

List the tenants' names, the unit numbers, the period covered by the rebate, and the total rebate due each tenant. Include the total rebate due the tenant even if the rebate will be distributed through several rent credits.

- Total the rebates due all tenants.
- Before applying Rent Rebates (as permitted by paragraph 3-40b(1)(a)) subtract any Excess Income due HUD. Subtract line 5, column A from line 5, column B on form HUD-93104.
- Subtract the result from the total rebates due all tenants to determine the...
- Total Reimbursement Requested from Excess Income Fund.

**Distribution:** Attach the form HUD-93104-A to the project file copy of the form HUD-93104.