



# Asset Management Notice

To: All Owners and Managers

Notice # 2026-02

From: Laurie Warzinski, Director of Asset Management

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## In This Issue:

- I. **IRS Form 8703 – Annual Certification of a Residential Rental Project**
- II. **Housing Opportunity Through Modernization Act (HOTMA) Implementation of Sections 102 and 104 Further extension of Compliance Date**
- III. **Citizenship and Immigration Status Verification Letter**
- IV. **Suspension of CNA eTool Submission and HUD Review Requirement for Capital Needs Assessments for Asset Management**
- V. **HUD Revocation of the 30-Day Notification Requirement Prior to Termination of Lease for Nonpayment of Rent**
- VI. **Attachments: None**

## I. **IRS Form 8703 – Annual Certification of a Residential Rental Project**

The operator of a residential rental project for which an election was made under Section 142(d) of the Internal Revenue Code must file Form 8703 annually during the qualified project period. This form must be filed by March 31 after the close of the calendar year for which the certification is made. The latest revision of this Form (Rev. 9-2013) includes Part III which requests information about the Issuer and the tax-exempt financing that financed the project under section 142(d).

In order to assist in completing Part III of the form, MaineHousing has posted information on its Tax-Exempt Private Activity Bond Issues on our website at the links listed below.

To gather the information on your project, first open the “MaineHousing MF Project List” at [12-31-2025 MF Project List - Active Inactive-.xlsx](#). Locate your project from the list and note the bond series in column C. Please note that it is possible for your project to be listed under more than one bond series. If it is listed under more than one bond series the Form 8703 will need to include information on each bond series. If your project was previously on the



“MaineHousing MF Project List” and is no longer listed, you should consult your accountant to determine whether you still need to file a Form 8703 for the project.

Once you know the bond series, open the “MaineHousing Master Bond List” at [12-31-2025 MH Master Bond List.xlsx](#). This list contains the information on each bond series that is needed to complete part III of Form 8703 and corresponds with boxes 14 – 20 on the form.

Please note the bond information for your project will not necessarily stay the same for the life of the project. This information will need to be reviewed on an annual basis.

MaineHousing does not provide tax advice. If you have questions related to the filing of this form you may want to consult your tax professional or contact the IRS at <https://www.irs.gov/tax-exempt-bonds/tax-exempt-bonds-customer-services> or mail questions to:

Internal Revenue Service  
TE/GE Division, Customer Service  
P.O. Box 2508  
Cincinnati, OH 45201

## **II. Housing Opportunity Through Modernization Act (HOTMA) Implementation of Sections 102 and 104 Further extension of Compliance Date**

On December 30, 2025, HUD published the extension of the Housing Opportunity Through Modernization Act implementation to January 1, 2027. Please refer to the following links for details:

[Federal Register Volume 90, No. 246](#)

[HOTMA Compliance Date Extended to January 1, 2027](#)

## **III. Citizenship and Immigration Status Verification Letter**

On January 16, 2026, the Office of Multifamily Housing Programs published a bulletin regarding the eligibility for federal housing assistance is limited to US Citizens and noncitizens with eligible immigration status. Please refer to the following link for further details:

[Citizenship and Immigration Status Verification Letter](#)

#### **IV. Suspension of CNA eTool Submission and HUD Review Requirement for Capital Needs Assessments for Asset Management**

On February 20, 2026, HUD published a notice amending previous notices and suspends the requirement to utilize the CNA eTool when submitting the required 10-year updated CNA's and certain other CNAs until further notice. Please refer to the following link for further details:

[US Dept of HUD Notice H 2026-02](#)

#### **V. HUD Revocation of the 30-Day Notification Requirement Prior to Termination of Lease for Nonpayment of Rent**

On February 26, 2026, HUD announced the Revocation of the 30-Day Notification Requirement. Effective March 30, 2026, the regulations in place prior to the 2021 interim final rule will apply. Please refer to the following link for details:

[Federal Register Volume 91, No. 38](#)

#### **VI. Attachments: None**

*Please note that MaineHousing provides notices as a service to our partners. Notices are not intended to replace ongoing training and do not encompass all compliance and regulatory changes that may occur on the wide arrange of housing programs in which we work. MaineHousing recommends partners establish an ongoing training program for their staff. All information provided in this newsletter is provided 'as is' and in good faith. MaineHousing makes no representation or warranty of any kind, express or implied, regarding the accuracy, adequacy, validity, reliability, availability, or completeness of any information contained in this newsletter.*

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*Maine State Housing Authority ("MaineHousing") does not discriminate on the basis of protected classes under the applicable federal and state nondiscrimination laws, in the admission or access to, or treatment in, its programs and activities and in employment. MaineHousing will provide appropriate communication auxiliary aids and services upon sufficient notice.*



*MaineHousing will also provide this document in alternative formats upon sufficient notice. MaineHousing has designated the following person responsible for coordinating compliance with applicable federal and state nondiscrimination requirements and addressing grievances: Kelley Stonebraker, Maine State Housing Authority, 26 Edison Drive, Augusta, Maine 04330, Telephone Number 1-800-452-4668 (voice in state only), (207) 626-4600 (voice), Maine Relay 711, or Email [EqualAccess@mainehousing.org](mailto:EqualAccess@mainehousing.org).*



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