

**LIHTC Allocating Agency Estimate**
**Allowance for Tenant-Furnished  
Utilities and Other Services**

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**U.S. Department of Housing  
and Urban Development**

Office of Public and Indian Housing

OMB Approval No. 2577-0169

exp. 4/30/2027

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

| Locality/PHA                                                                                                |                      | Unit Type                                |     |     |     |                           |     | Date (mm/dd/yyyy) |           |  |
|-------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------|-----|-----|-----|---------------------------|-----|-------------------|-----------|--|
| 5                                                                                                           |                      | Low Rise, Walkup, Row, Garden, Townhouse |     |     |     |                           |     | 1/1/2026          |           |  |
| Utility or Service                                                                                          | Fuel Type            | 0BR                                      | 1BR | 2BR | 3BR | 4BR                       | 5BR | 6BR               | 7BR       |  |
| Heating                                                                                                     | Natural Gas          | 54                                       | 76  | 89  | 98  | 113                       | 123 | 135               | 142       |  |
|                                                                                                             | Bottled Gas          | 86                                       | 118 | 153 | 184 | 236                       | 271 | 311               | 334       |  |
|                                                                                                             | Electric             | 141                                      | 178 | 254 | 313 | 352                       | 405 | 458               | 489       |  |
|                                                                                                             | Electric - Heat Pump | 98                                       | 111 | 127 | 140 | 153                       | 166 | 185               | 197       |  |
|                                                                                                             | Wood                 | 49                                       | 65  | 86  | 103 | 119                       | 140 | 175               | 195       |  |
|                                                                                                             | Fuel Oil             | 78                                       | 109 | 143 | 177 | 225                       | 252 | 290               | 311       |  |
|                                                                                                             | Other: Kerosene      | 95                                       | 132 | 174 | 215 | 273                       | 306 | 352               | 378       |  |
| Cooking                                                                                                     | Natural Gas          | 6                                        | 8   | 10  | 12  | 16                        | 18  | 20                | 21        |  |
|                                                                                                             | Bottled Gas          | 17                                       | 20  | 26  | 32  | 40                        | 46  | 52                | 55        |  |
|                                                                                                             | Electric             | 38                                       | 42  | 47  | 52  | 60                        | 66  | 68                | 70        |  |
|                                                                                                             | Other                |                                          |     |     |     |                           |     |                   |           |  |
| Other Electric                                                                                              |                      | 61                                       | 71  | 84  | 98  | 114                       | 128 | 135               | 140       |  |
| Air Conditioning                                                                                            |                      |                                          |     |     |     |                           |     |                   |           |  |
| Water Heating                                                                                               | Natural Gas          | 22                                       | 30  | 38  | 46  | 58                        | 68  | 78                | 82        |  |
|                                                                                                             | Bottled Gas          | 43                                       | 49  | 63  | 78  | 101                       | 115 | 132               | 142       |  |
|                                                                                                             | Electric             | 68                                       | 83  | 100 | 117 | 143                       | 160 | 168               | 173       |  |
|                                                                                                             | Electric - Heat Pump | 18                                       | 22  | 27  | 32  | 38                        | 43  | 45                | 47        |  |
|                                                                                                             | Fuel Oil             | 31                                       | 38  | 48  | 61  | 78                        | 89  | 102               | 110       |  |
| Water                                                                                                       |                      | 13                                       | 27  | 53  | 80  | 93                        | 106 | 119               | 133       |  |
| Sewer                                                                                                       |                      | 20                                       | 24  | 31  | 38  | 46                        | 55  | 66                | 77        |  |
| Trash Collection                                                                                            |                      | 27                                       | 27  | 27  | 27  | 27                        | 27  | 27                | 27        |  |
| Other - Specify                                                                                             |                      |                                          |     |     |     |                           |     |                   |           |  |
| Range/Microwave                                                                                             |                      | 9                                        | 9   | 9   | 9   | 9                         | 9   | 9                 | 9         |  |
| Refrigerator                                                                                                |                      | 11                                       | 11  | 11  | 11  | 11                        | 11  | 11                | 11        |  |
| <b>Actual Family Allowances</b> - May be used by the family to compute allowance while searching for a unit |                      |                                          |     |     |     | Utility/Service/Appliance |     | Allowance         | Allowance |  |
| Head of Household Name                                                                                      |                      |                                          |     |     |     | Heating                   |     |                   |           |  |
| Address of Unit                                                                                             |                      |                                          |     |     |     | Cooking                   |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Other Electric            |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Air Conditioning          |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Water Heating             |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Water                     |     |                   |           |  |
| Number of Bedrooms                                                                                          |                      |                                          |     |     |     | Sewer                     |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Trash Collection          |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Other                     |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Range/Microwave           |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Refrigerator              |     |                   |           |  |
|                                                                                                             |                      |                                          |     |     |     | Total                     |     |                   |           |  |

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| Locality/PHA                                                                                                |                      | Unit Type                                 |     |     |     |                           | Date (mm/dd/yyyy) |           |           |
|-------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------|-----|-----|-----|---------------------------|-------------------|-----------|-----------|
| 5                                                                                                           |                      | Semi-Detached, Single Family, Mobile Home |     |     |     |                           | 1/1/2026          |           |           |
| Utility or Service                                                                                          | Fuel Type            | 0BR                                       | 1BR | 2BR | 3BR | 4BR                       | 5BR               | 6BR       | 7BR       |
| Heating                                                                                                     | Natural Gas          | 62                                        | 83  | 96  | 106 | 123                       | 135               | 148       | 155       |
|                                                                                                             | Bottled Gas          | 98                                        | 138 | 176 | 213 | 271                       | 314               | 357       | 382       |
|                                                                                                             | Electric             | 152                                       | 193 | 275 | 360 | 382                       | 440               | 498       | 531       |
|                                                                                                             | Electric - Heat Pump | 93                                        | 105 | 121 | 133 | 145                       | 157               | 175       | 186       |
|                                                                                                             | Wood                 | 54                                        | 65  | 86  | 103 | 119                       | 140               | 175       | 195       |
|                                                                                                             | Fuel Oil             | 92                                        | 126 | 167 | 205 | 259                       | 293               | 334       | 357       |
|                                                                                                             | Other: Kerosene      | 112                                       | 153 | 203 | 248 | 315                       | 356               | 406       | 434       |
| Cooking                                                                                                     | Natural Gas          | 6                                         | 8   | 10  | 12  | 16                        | 18                | 20        | 21        |
|                                                                                                             | Bottled Gas          | 17                                        | 20  | 26  | 32  | 40                        | 46                | 52        | 55        |
|                                                                                                             | Electric             | 38                                        | 42  | 47  | 52  | 60                        | 66                | 68        | 70        |
|                                                                                                             | Other                |                                           |     |     |     |                           |                   |           |           |
| Other Electric                                                                                              |                      | 61                                        | 71  | 84  | 98  | 114                       | 128               | 135       | 140       |
| Air Conditioning                                                                                            |                      |                                           |     |     |     |                           |                   |           |           |
| Water Heating                                                                                               | Natural Gas          | 22                                        | 30  | 38  | 46  | 58                        | 68                | 78        | 82        |
|                                                                                                             | Bottled Gas          | 43                                        | 49  | 63  | 78  | 101                       | 115               | 132       | 142       |
|                                                                                                             | Electric             | 68                                        | 83  | 100 | 117 | 143                       | 160               | 168       | 173       |
|                                                                                                             | Electric - Heat Pump | 18                                        | 22  | 27  | 32  | 38                        | 43                | 45        | 47        |
|                                                                                                             | Fuel Oil             | 31                                        | 38  | 48  | 61  | 78                        | 89                | 102       | 110       |
| Water                                                                                                       |                      | 13                                        | 27  | 53  | 80  | 93                        | 106               | 119       | 133       |
| Sewer                                                                                                       |                      | 20                                        | 24  | 31  | 38  | 46                        | 55                | 66        | 77        |
| Trash Collection                                                                                            |                      | 27                                        | 27  | 27  | 27  | 27                        | 27                | 27        | 27        |
| Other - Specify                                                                                             |                      |                                           |     |     |     |                           |                   |           |           |
| Range/Microwave                                                                                             |                      | 9                                         | 9   | 9   | 9   | 9                         | 9                 | 9         | 9         |
| Refrigerator                                                                                                |                      | 11                                        | 11  | 11  | 11  | 11                        | 11                | 11        | 11        |
| <b>Actual Family Allowances</b> - May be used by the family to compute allowance while searching for a unit |                      |                                           |     |     |     | Utility/Service/Appliance |                   | Allowance | Allowance |
| Head of Household Name                                                                                      |                      |                                           |     |     |     | Heating                   |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Cooking                   |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Other Electric            |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Air Conditioning          |                   |           |           |
| Address of Unit                                                                                             |                      |                                           |     |     |     | Water Heating             |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Water                     |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Sewer                     |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Trash Collection          |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Other                     |                   |           |           |
| Number of Bedrooms                                                                                          |                      |                                           |     |     |     | Range/Microwave           |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Refrigerator              |                   |           |           |
|                                                                                                             |                      |                                           |     |     |     | Total                     |                   |           |           |

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| Locality/PHA                                                                                                |                      | Unit Type             |     |     |     |                           | Date (mm/dd/yyyy) |           |           |
|-------------------------------------------------------------------------------------------------------------|----------------------|-----------------------|-----|-----|-----|---------------------------|-------------------|-----------|-----------|
| 5                                                                                                           |                      | High Rise w/ Elevator |     |     |     |                           | 1/1/2026          |           |           |
| Utility or Service                                                                                          | Fuel Type            | 0BR                   | 1BR | 2BR | 3BR | 4BR                       | 5BR               | 6BR       | 7BR       |
| Heating                                                                                                     | Natural Gas          | 42                    | 60  | 78  | 87  | 98                        | 107               | 115       | 119       |
|                                                                                                             | Bottled Gas          | 69                    | 95  | 121 | 147 | 190                       | 219               | 248       | 264       |
|                                                                                                             | Electric             | 109                   | 136 | 191 | 234 | 263                       | 301               | 340       | 362       |
|                                                                                                             | Electric - Heat Pump | 72                    | 81  | 92  | 100 | 108                       | 117               | 130       | 137       |
|                                                                                                             | Wood                 | 39                    | 51  | 76  | 96  | 109                       | 126               | 147       | 159       |
|                                                                                                             | Fuel Oil             | 65                    | 89  | 113 | 143 | 177                       | 205               | 232       | 247       |
|                                                                                                             | Other: Kerosene      | 79                    | 108 | 137 | 174 | 215                       | 248               | 282       | 300       |
| Cooking                                                                                                     | Natural Gas          | 6                     | 8   | 10  | 12  | 16                        | 18                | 20        | 21        |
|                                                                                                             | Bottled Gas          | 17                    | 20  | 26  | 32  | 40                        | 46                | 52        | 55        |
|                                                                                                             | Electric             | 38                    | 42  | 47  | 52  | 60                        | 66                | 68        | 70        |
|                                                                                                             | Other                |                       |     |     |     |                           |                   |           |           |
| Other Electric                                                                                              |                      | 61                    | 71  | 84  | 98  | 114                       | 128               | 135       | 140       |
| Air Conditioning                                                                                            |                      |                       |     |     |     |                           |                   |           |           |
| Water Heating                                                                                               | Natural Gas          | 22                    | 30  | 38  | 46  | 58                        | 68                | 78        | 82        |
|                                                                                                             | Bottled Gas          | 43                    | 49  | 63  | 78  | 101                       | 115               | 132       | 142       |
|                                                                                                             | Electric             | 68                    | 83  | 100 | 117 | 143                       | 160               | 168       | 173       |
|                                                                                                             | Electric - Heat Pump | 18                    | 22  | 27  | 32  | 38                        | 43                | 45        | 47        |
|                                                                                                             | Fuel Oil             | 31                    | 38  | 48  | 61  | 78                        | 89                | 102       | 110       |
| Water                                                                                                       |                      | 13                    | 27  | 53  | 80  | 93                        | 106               | 119       | 133       |
| Sewer                                                                                                       |                      | 20                    | 24  | 31  | 38  | 46                        | 55                | 66        | 77        |
| Trash Collection                                                                                            |                      | 27                    | 27  | 27  | 27  | 27                        | 27                | 27        | 27        |
| Other - Specify                                                                                             |                      |                       |     |     |     |                           |                   |           |           |
| Range/Microwave                                                                                             |                      | 9                     | 9   | 9   | 9   | 9                         | 9                 | 9         | 9         |
| Refrigerator                                                                                                |                      | 11                    | 11  | 11  | 11  | 11                        | 11                | 11        | 11        |
| <b>Actual Family Allowances</b> - May be used by the family to compute allowance while searching for a unit |                      |                       |     |     |     | Utility/Service/Appliance |                   | Allowance | Allowance |
| Head of Household Name                                                                                      |                      |                       |     |     |     | Heating                   |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Cooking                   |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Other Electric            |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Air Conditioning          |                   |           |           |
| Address of Unit                                                                                             |                      |                       |     |     |     | Water Heating             |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Water                     |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Sewer                     |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Trash Collection          |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Other                     |                   |           |           |
| Number of Bedrooms                                                                                          |                      |                       |     |     |     | Range/Microwave           |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Refrigerator              |                   |           |           |
|                                                                                                             |                      |                       |     |     |     | Total                     |                   |           |           |

PHAs must maintain a completed HUD Form-52667 Utility Allowance Schedule for each unit type that is typical in the PHA's jurisdiction. The utility allowance schedule is based on the typical cost of utilities and services paid by energy-conservation households that occupy housing of similar size and type in the same locality. In developing the schedule, the PHA must use normal patterns of consumption for the community as a whole and current utility rates.

This form includes the utilities that the PHA must consider: heating (space), cooking, other electric (e.g. lights, appliances, general usage), air conditioning (if the majority of housing units in the market provide centrally air-conditioned units or there is appropriate wiring for tenant-installed air conditioners), water heating, water, sewer, trash, the cost to provide a range, and the cost to provide a refrigerator. This form includes several fuel types, however, the PHA is not required to have a utility allowance for every fuel type listed on the form. The PHA is only required to have an allowance for the fuel types that are typical in the PHA's jurisdiction.

Electric resistance vs. electric heat pump: The most recent update to the HUD-52667 includes "Electric Heat Pump" as a fuel type under "Heating". PHAs may choose to provide an allowance on the schedule for electric (resistance), electric heat pump, or both. Heat pumps are more efficient and are associated with lower consumption. By adding this to the form, HUD is not requiring PHAs to consider both. This is up to the PHA, however, the HUD Utility Schedule Model tool available on HUDUser.gov provides an allowance for both electric resistance and electric heat pump.

Determining Allowances: In general, PHAs use local sources of information on the cost of utilities and services, such as:

1. Electric utility suppliers
2. Natural gas utility suppliers
3. Water and sewer suppliers
4. Fuel oil and bottled gas suppliers
5. Public service commissions
6. Real estate and property management firms
7. State and local agencies
8. Appliance sales and leasing firms

PHAs may use the HUD Utility Schedule Model (HUSM) available on HUDUser.org to determine their Utility Allowance Schedules. The tool uses geographic-specific utility consumption rates combined with user entered data on utility rates to determine the overall monthly allowance.

The public reporting burden for this information collection is estimated to be up to 0.25 hours, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The Department of Housing and Urban Development (HUD) is authorized to collect the information on this form by Section 8 of the U.S. Housing Act (42 U.S.C. 1437f). Form is only valid if it includes an OMB Control Number.

Privacy Act Statement: The Department of Housing and Urban Development (HUD) is authorized to collect the information required on this form by Section 8 of the U.S. Housing Act of 1937 (42 U.S.C. 1437f). Collection of family members' names and unit address, and owner's name and payment address is mandatory. The information is used to provide Section 8 tenant-based assistance under the Housing Choice Voucher program in the form of housing assistance payments. The information also specifies what utilities and appliances are to be supplied by the owner, and what utilities and appliances are to be supplied to the tenant. HUD may disclose this information to Federal, State, and local agencies when relevant to civil, criminal, or regulatory investigations and prosecutions. It will not be otherwise disclosed or released outside of HUD, except as permitted or required by law. Failure to provide any of the information may result in delay or rejection of family or owner participation in the program.