

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

See Public Reporting Instructions on Back

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

Office of Public and Indian Housing

OMB Approval No. 2577-0169

exp. 04/30/2027

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

Locality/PHA		Unit Type					Date (mm/dd/yyyy)			
7		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		25	33	53	72	81	91	100	110	
Sewer		27	29	33	37	42	48	61	72	
Trash Collection		50	50	50	50	50	50	50	50	
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 - May be used</b>						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 <b>7</b>		Unit Type <b>Semi-Detached, Single Family, Mobile Home</b>					Date (mm/dd/yyyy) <b>1/1/2026</b>			
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		25	33	53	72	81	91	100	110	
Sewer		27	29	33	37	42	48	61	72	
Trash Collection		50	50	50	50	50	50	50	50	
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 - May be used</b>						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)			
7		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	
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	Fuel Oil	31	38	48	61	78	89	102	110	
Water		25	33	53	72	81	91	100	110	
Sewer		27	29	33	37	42	48	61	72	
Trash Collection		50	50	50	50	50	50	50	50	
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 - May be used</b>						Utility/Service/Appliance		Allowance	Allowance	
Head of Household Name						Heating				
Address of Unit						Cooking				
						Other Electric				
						Air Conditioning				
						Water Heating				
Number of Bedrooms						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.