

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 2		Unit Type Low Rise, Walkup, Row, Garden, Townhouse					Date (mm/dd/yyyy) 1/1/2026		
Utility or Service	Fuel Type	0BR	1BR	2BR	3BR	4BR	5BR	6BR	7BR
Heating	Natural Gas	--	--	--	--	--	--	--	--
	Bottled Gas	117	160	207	250	320	366	421	452
	Electric	132	165	232	285	320	367	414	441
	Electric - Heat Pump	94	105	120	131	142	154	172	181
	Wood	55	73	97	117	134	158	198	220
	Fuel Oil	89	124	162	201	255	286	328	353
	Other: Kerosene	113	157	206	256	324	364	418	449
Cooking	Natural Gas	--	--	--	--	--	--	--	--
	Bottled Gas	21	24	31	38	48	55	62	66
	Electric	40	44	48	53	60	65	67	68
	Other								
Other Electric		61	69	81	94	108	120	127	131
Air Conditioning									
Water Heating	Natural Gas	--	--	--	--	--	--	--	--
	Bottled Gas	52	59	76	93	121	138	159	170
	Electric	67	80	95	111	133	149	156	160
	Electric - Heat Pump	18	22	26	30	36	40	42	43
	Fuel Oil	31	38	48	62	79	89	103	110
Water		34	45	76	108	124	140	156	172
Sewer		26	26	26	26	26	30	36	42
Trash Collection		9	9	9	9	9	9	9	9
Other - Specify									
Range/Microwave		9	9	9	9	9	9	9	9
Refrigerator		11	11	11	11	11	11	11	11
Actual Family Allowances - 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			
Address of Unit						Other Electric			
						Air Conditioning			
Number of Bedrooms						Water Heating			
						Water			
						Sewer			
						Trash Collection			
						Other			
						Range/Microwave			
						Refrigerator			
						Total			

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Locality/PHA 2		Unit Type Semi-Detached, Single Family, Mobile Home					Date (mm/dd/yyyy) 1/1/2026		
Utility or Service	Fuel Type	0BR	1BR	2BR	3BR	4BR	5BR	6BR	7BR
Heating	Natural Gas	--	--	--	--	--	--	--	--
	Bottled Gas	133	187	238	288	366	425	483	517
	Electric	142	178	251	327	347	398	450	479
	Electric - Heat Pump	89	100	114	124	135	146	162	172
	Wood	61	73	97	117	134	158	198	220
	Fuel Oil	104	143	189	232	294	332	379	405
	Other: Kerosene	133	182	241	295	374	423	482	515
Cooking	Natural Gas	--	--	--	--	--	--	--	--
	Bottled Gas	21	24	31	38	48	55	62	66
	Electric	40	44	48	53	60	65	67	68
	Other								
Other Electric		61	69	81	94	108	120	127	131
Air Conditioning									
Water Heating	Natural Gas	--	--	--	--	--	--	--	--
	Bottled Gas	52	59	76	93	121	138	159	170
	Electric	67	80	95	111	133	149	156	160
	Electric - Heat Pump	18	22	26	30	36	40	42	43
	Fuel Oil	31	38	48	62	79	89	103	110
Water		34	45	76	108	124	140	156	172
Sewer		26	26	26	26	26	30	36	42
Trash Collection		9	9	9	9	9	9	9	9
Other - Specify									
Range/Microwave		9	9	9	9	9	9	9	9
Refrigerator		11	11	11	11	11	11	11	11
Actual Family Allowances - 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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The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

Locality/PHA 2		Unit Type High Rise w/ Elevator					Date (mm/dd/yyyy) 1/1/2026			
Utility or Service	Fuel Type	0BR	1BR	2BR	3BR	4BR	5BR	6BR	7BR	
Heating	Natural Gas	--	--	--	--	--	--	--	--	
	Bottled Gas	94	129	164	199	257	296	335	357	
	Electric	103	128	176	215	240	274	309	328	
	Electric - Heat Pump	71	78	88	95	103	110	122	128	
	Wood	44	58	86	108	123	142	166	180	
	Fuel Oil	73	100	128	162	201	232	263	280	
	Other: Kerosene	93	128	162	206	256	295	334	357	
Cooking	Natural Gas	--	--	--	--	--	--	--	--	
	Bottled Gas	21	24	31	38	48	55	62	66	
	Electric	40	44	48	53	60	65	67	68	
	Other									
Other Electric		61	69	81	94	108	120	127	131	
Air Conditioning										
Water Heating	Natural Gas	--	--	--	--	--	--	--	--	
	Bottled Gas	52	59	76	93	121	138	159	170	
	Electric	67	80	95	111	133	149	156	160	
	Electric - Heat Pump	18	22	26	30	36	40	42	43	
	Fuel Oil	31	38	48	62	79	89	103	110	
Water		34	45	76	108	124	140	156	172	
Sewer		26	26	26	26	26	30	36	42	
Trash Collection		9	9	9	9	9	9	9	9	
Other - Specify										
Range/Microwave		9	9	9	9	9	9	9	9	
Refrigerator		11	11	11	11	11	11	11	11	
Actual Family Allowances - 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					
Number of Bedrooms					Water					
					Sewer					
					Trash Collection					
					Other					
					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" and "Water 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.

OMB Burden Statement: 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 information collected is required to determine the amount of utility allowance necessary to calculate the family's tenant portion. Assurances of confidentiality are not provided under this collection. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions to reduce this burden, to the Office of Public and Indian Housing, US. Department of Housing and Urban Development, Washington, DC 20410. HUD may not conduct and sponsor, and a person is not required to respond to, a collection of information unless the collection displays a valid control number.

Privacy Notice: 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). The information collected specifies which utilities and appliances are to be supplied by

the owner, and what utilities and appliances are to be supplied to the tenant. The Personally Identifiable Information (PII) data collected on this form are not stored or retrieved within a system of record.