Form **8609**

(Rev. December 2008) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

► See separate instructions.

OMB No. 1545-0988

Check it: Addition to Qualified Basis Amended Form A Actives of building (so not use P.O. bos) (see instructions) B Name and address of housing credit agency C Name, address, and TIN of building owner receiving allocation D Employer identification number of agency E Building identification number (BIN) 1a Date of allocation Maximum papelicable credit percentage allowable (see instructions) 2	Par	t I Allocation of Credit				
D Employer identification number of agency E Building identification number (BIN) TIN ► 1a Date of allocation ►	Chec	k if: Addition to Qualified Basis Amended Form				
In Date of allocation P	A Ad	ddress of building (do not use P.O. box) (see instructions)	B Name and address of housing credit agend	;у		
In Date of allocation P	C N	ame address and TIN of building owner receiving allocation	D Employer identification number of agency			
1a Date of allocation	Traine, address, and fire or banding owner receiving anocation		Employer identification number of agency			
1a Date of allocation ▶			E Building identification number (BIN)			
2 Maximum applicable credit percentage allowable (see instructions)	TI	N >				
3a Maximum qualified basis b If the eligible basis used in the computation of line 3a was increased, check the applicable box and enter the percentage to which the eligible basis was increased (see instructions) Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone Section 42(d)(6)(8) high cost area provisions Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0) A	1a	Date of allocation ▶/ b Maximum housi	ng credit dollar amount allowable	1b		
b If the eligible basis used in the computation of line 3a was increased, check the applicable box and enter the percentage to which the eligible basis was increased (see instructions). Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone Section 42(d)(5)(B) high cost area provisions Percentage of the aggregate basis financed by tax-exempt bonds. (if zero, enter -0). 4 9% Description of the aggregate basis financed by tax-exempt bonds. (if zero, enter -0). 4 9% Description of the aggregate basis financed by tax-exempt bonds. (if zero, enter -0). 4 9% Description of the boxes that describe the allocation for the building (check those that apply): A Newly constructed and federally subsidized b Newly constructed and not federally subsidized Sec. 42(e) rehabilitation expenditures not federally subsidized Newly constructed and pot federally subsidized Sec. 42(e) rehabilitation expenditures not federally subsidized Not federally subsidized Sec. 42(e) rehabilitation expenditures not federally subsidized Not federally subsidized Sec. 42(e) rehabilitation expenditures not federally subsidized Not federally subsidize	2	! Maximum applicable credit percentage allowable (see instructions)		2 %		
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Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0) 4			,			
5 Date building placed in service 6 Check the boxes that describe the allocation for the building (check those that apply): a Newly constructed and federally subsidized Newly constructed and not federally subsidized Not		☐ Section 42(d)(5)(B) high cost area provisions				
6 Check the boxes that describe the allocation for the building (check those that apply): a		Torontage of the aggregate basic interiora by tax exempt boride. (if 2010, office 0.)				
a Newly constructed and federally subsidized b Newly constructed and not federally subsidized c Existing building d Sec. 42(e) rehabilitation expenditures federally subsidized by Sec. 42(e) rehabilitation expenditures not federally subsidized holds of Sec. 42(e) rehabilitation expenditures not federally subsidized by Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g Allocation subject to nonprofit set-aside under sec. 42(h)(5) Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete. Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period 7 Eligible basis of building (see instructions) 8a Original qualified basis of the building at close of first year of credit period 9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? 9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? 9b For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low income units under section 42(i)(3)(B)? 10 Check the appropriate box for each election: Caution: Once made, the following elections are irrevocable. a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) b Yes No b Elect moin to treat large partnership as taxpayer (section 42(f)(5)). c Elect minimum ser-aside requirement section 42(f)(6)). c Elect minimum ser-aside requirements section 42(f)(6)). b Yes c Elect minimum ser-aside requirements section 42(f)(6)). c Elect minimum ser-aside requirements of Internal Revenue Code section						
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7 Eligible basis of building (see instructions)	Par	3				
Ba Original qualified basis of the building at close of first year of credit period b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	7		more wan respect to the rinet real of a			
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b For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low income units under section 42(d)(3)(B)? . ▶	9a	,				
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Name (please type or print) Tax year	-	,				