

# Low-Income Housing Credit Allocation and Certification

OMB No. 1545-0988

► Information about Form 8609 and its separate instructions is at [www.irs.gov/form8609](http://www.irs.gov/form8609).

## Part I Allocation of Credit

Check if: ☐ Addition to Qualified Basis ☐ Amended Form

**A** Address of **building** (do not use P.O. box) (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)

TIN ►

|   |  |   |          |
|---|--|---|----------|
| <b>1a</b> Date of allocation ► .....  | <b>b</b> Maximum housing credit dollar amount allowable . . . . .  | <b>1b</b>   |          |
| <b>2</b> Maximum applicable credit percentage allowable (see instructions) . . . . .  |  | <b>2</b>  | %        |
| <b>3a</b> Maximum qualified basis . . . . .   |  | <b>3a</b>   |          |
| <b>b</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) . . . . . |  | <b>3b</b>   | 1 ____ % |
| <input type="checkbox"/> Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone   |  |   |          |
| <input type="checkbox"/> Section 42(d)(5)(B) high cost area provisions  |  |   |          |
| <b>4</b> Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.) . . . . .  |  | <b>4</b>  | %        |
| <b>5</b> Date building placed in service . . . . . ►  |  |   |          |
| <b>6</b> Check the boxes that describe the allocation for the building (check those that apply):  |  |   |          |
| <b>a</b> <input type="checkbox"/> Newly constructed and federally subsidized  | <b>b</b> <input type="checkbox"/> Newly constructed and <b>not</b> federally subsidized                  | <b>c</b> <input type="checkbox"/> Existing building |          |
| <b>d</b> <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized   | <b>e</b> <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures <b>not</b> federally subsidized |   |          |
| <b>f</b> <input type="checkbox"/> 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.

|                                  |                             |      |
|----------------------------------|-----------------------------|------|
| Signature of authorized official | Name (please type or print) | Date |
|----------------------------------|-----------------------------|------|

## Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period

|  |  |  |
|--|--|--|
| <b>7</b> Eligible basis of building (see instructions) . . . . .   | <b>7</b>   |  |
| <b>8a</b> Original qualified basis of the building at close of first year of credit period . . . . .   | <b>8a</b>  |  |
| <b>b</b> Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? . . . . .  | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| <b>9a</b> If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| <b>b</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)? . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| <b>10</b> Check the appropriate box for each election:   |  |  |
| <b>Caution:</b> Once made, the following elections are irrevocable.  |  |  |
| <b>a</b> Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) ►  | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| <b>b</b> Elect <b>not</b> to treat large partnership as taxpayer (section 42(j)(5)) . . . . .  | <input type="checkbox"/> Yes                             |  |
| <b>c</b> Elect minimum set-aside requirement (section 42(g)) (see instructions) <input type="checkbox"/> 20-50 <input type="checkbox"/> 40-60  | <input type="checkbox"/> 25-60 (N.Y.C. only)             |  |
| <b>d</b> Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) . . . . .  | <input type="checkbox"/> 15-40                           |  |

Under penalties of perjury, I declare that I have examined this form and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

|                             |                                 |      |
|-----------------------------|---------------------------------|------|
| Signature                   | Taxpayer identification number  | Date |
| Name (please type or print) | First year of the credit period |      |