

Low-Income Housing Credit Allocation and Certification

▶ Information about Form 8609 and its separate instructions is at 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 ▶

| | | | |
|---|--|---|----------|
| 1a Date of allocation ▶ | b Maximum housing credit dollar amount allowable | 1b | |
| 2 Maximum applicable credit percentage allowable (see instructions) | | 2 | % |
| 3a Maximum qualified basis | | 3a | |
| 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) | | 3b | 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 | | | |
| 4 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 <input type="checkbox"/> Newly constructed and federally subsidized | b <input type="checkbox"/> Newly constructed and not federally subsidized | c <input type="checkbox"/> Existing building | |
| d <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized | e <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized | | |
| f <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

| | | |
|--|--|-----------------------------|
| 7 Eligible basis of building (see instructions) | 7 | |
| 8a Original qualified basis of the building at close of first year of credit period | 8a | |
| 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 |
| 9a 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 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 |
| 10 Check the appropriate box for each election: Caution: <i>Once made, the following elections are irrevocable.</i> | | |
| a 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 Elect not to treat large partnership as taxpayer (section 42(j)(5)) ▶ | <input type="checkbox"/> Yes | |
| c 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) | |
| d 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 | |