Form **8609-A**

Annual Statement for Low-Income Housing Credit

(Rev. December 2008)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

► File with owner's federal income tax return.

► See separate instructions.

OMB No. 1545-0988

Attachment Sequence No.

. **36**

Name(s) shown on return Identifying number				
Pai	rt I Compliance Information			
	•		Yes	No
Α	Building identification number (BIN) ▶			
В	This Form 8609-A is for (check the box) ▶ a newly constructed or existing building			
	section 42(e) rehabilitation expenditures			
С	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing cr	redit		
	agency for the building in A ?			
	If "No," see the instructions and stop here-do not go to Part II.			
D	Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements	of		
	section 42 as of the end of the tax year for which this form is being filed?			
	If "No," see the instructions and stop here-do not go to Part II.			
Е	Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being			
	filed?			
	If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here-do			
	not go to Part II.			
Pai	rt II Computation of Credit			
1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit			
	period, see instructions)	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5		
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9		
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to federal grants (see instructions)	14		
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than			
	the amount shown on Form 8609, Part I, line 1b	15		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18		