

Low-Income Housing Credit Allocation and Certification

Go to www.irs.gov/Form8609 for instructions and the latest informaton.

Part I Allocation of Credit

Check if: Addition to Qualified Basis Amended Form

Form fields A through E: Address of building, Name and address of housing credit agency, Name, address, and TIN of building owner, Employer identification number of agency, Building identification number (BIN)

Form fields 1a through 6: Date of allocation, Maximum housing credit dollar amount allowable, Maximum applicable credit percentage allowable, Maximum qualified basis, Percentage of the aggregate basis financed by tax-exempt bonds, Date building placed in service, Allocation type checkboxes

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 lines for authorized official, name, and date

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

Form fields 7 through 10: Eligible basis of building, Original qualified basis, Multiple building project election, Section 42(i)(2)(B) election, Market-rate units election, Appropriate box for each election, Caution on irrevocable elections

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 lines for taxpayer: Signature, Taxpayer identification number, Date, Name, First year of the credit period