

## Low-Income Housing Credit

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8586](http://www.irs.gov/Form8586) for the latest information.**

Name(s) shown on return

Identifying number

|          |   |          |  |
|----------|---|----------|--|
| <b>1</b> | Number of Forms 8609-A attached . . . . . ▶ _____   | <b>3</b> |  |
| <b>2</b> | Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.<br><br>(i) _____ (ii) _____ (iii) _____ (iv) _____ | <b>4</b> |  |
| <b>3</b> | Current year credit from attached Form(s) 8609-A (see instructions) . . . . .   | <b>5</b> |  |
| <b>4</b> | Low-income housing credit from partnerships, S corporations, estates, and trusts . . . . .  | <b>6</b> |  |
| <b>5</b> | Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c) . . . . .  | <b>7</b> |  |
| <b>6</b> | Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .   |          |  |
| <b>7</b> | Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d, column (c) . . . . .   |          |  |