

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Low-Income Housing Credit

OMB No. 1545-0984

▶ See instructions on back.  
 ▶ Attach to your tax return.

Attachment  
 Sequence No. **36a**

Name(s) shown on return

Identifying number

<p><b>1</b> Number of Forms 8609-A attached . . . . . ▶</p> <p><b>2</b> Has there been a decrease in the qualified basis of any buildings 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.          (i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . .</p> <p><b>3</b> Current year credit from attached Form(s) 8609-A (see instructions) . . . . .</p> <p><b>4</b> Low-income housing credit from partnerships, S corporations, estates, and trusts . . . . .</p> <p><b>5</b> Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . .</p> <p><b>6</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .</p> <p><b>7</b> Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . .</p>	<b>3</b>		
	<b>4</b>		
	<b>5</b>		
	<b>6</b>		
	<b>7</b>		