

Notice of Qualified Equity Investment for New Markets Credit

1 Name of qualified community development entity (CDE)	2 EIN of qualified CDE
3 If applicable, name of parent taxpayer with whom CDE files a consolidated tax return	4 If applicable, EIN of parent taxpayer with whom CDE files a consolidated tax return
5 Name of taxpayer making qualified equity investment	6 TIN of taxpayer making qualified equity investment
7 Date of qualified equity investment (mm/dd/yyyy)	8 Amount of qualified equity investment
9 Total allowable credit	
10a Allowable credit: Year 1	
b Allowable credit: Year 2	
c Allowable credit: Year 3	
d Allowable credit: Year 4	
e Allowable credit: Year 5	
f Allowable credit: Year 6	
g Allowable credit: Year 7	

Under penalties of perjury, I declare that the qualified equity investment identified above was received by the CDE identified above.

**Please
Sign
Here**

Signature of authorized official of CDE

Date

Type or print name

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

CDEs must provide notice to any taxpayer who acquires a qualified equity investment in the CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets credit. This form is used to make the notification as required under Regulations section 1.45D-1(g)(2)(i)(A).

Where To File

Department of the Treasury
Internal Revenue Service Center
Philadelphia, PA 19255-0549

When To File

The original signed form must be provided by the CDE to the taxpayer no later than 60 days after the date the taxpayer makes the investment in the CDE. Send a copy of the form to the IRS at the address listed above. Keep a copy for your records.

A separate form must be provided for each qualified equity investment.

Additional Information

For more details, see Form 8874, New Markets Credit, section 45D, Regulations section 1.45D-1, and www.cdfifund.gov.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 4 hr., 32 min.
- Learning about the law or the form** 24 min.
- Preparing and sending the form to the IRS** 28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at: taxforms@irs.gov. Enter "Form 8874-A Comment" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* above.