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# Low-Income Housing Credit Allocation and Certification

▶ Go to [www.irs.gov/Form8609](http://www.irs.gov/Form8609) for instructions and the latest information.

## Part I Allocation of Credit

Check if:  Addition to Qualified Basis  Amended Form

<b>A</b> Address of <b>building</b> (do not use P.O. box) (see instructions)	<b>B</b> Name and address of <b>housing credit agency</b>
<b>C</b> Name, address, and TIN of <b>building owner</b> receiving allocation	<b>D</b> Employer identification number of agency  <b>E</b> Building identification number (BIN)
TIN ▶ _____	

DRAFT AS OF  
August 23, 2021

DO NOT FILE

<b>1a</b> Date of allocation ▶ _____	<b>b</b> Maximum housing credit dollar amount allowable	<b>1b</b>	
<b>2</b> Maximum applicable credit percentage allowable (see instructions)		<b>2</b>	%
<b>3a</b> Maximum qualified basis		<b>3a</b>	
<b>b</b> Check here <input type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(B). Enter the percentage to which the eligible basis was increased (see instructions)		<b>3b</b>	1 ____ %
<b>4</b> Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)		<b>4</b>	%
<b>5a</b> Date building placed in service ▶ _____			
<b>b</b> Check here <input type="checkbox"/> if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).			
<b>6</b> Check the boxes that describe the allocation for the building (check those that apply):			
<b>a</b> <input type="checkbox"/> Newly constructed and federally subsidized	<b>b</b> <input type="checkbox"/> Newly constructed and <b>not</b> federally subsidized	<b>c</b> <input type="checkbox"/> Existing building	
<b>d</b> <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized	<b>e</b> <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures <b>not</b> federally subsidized		
<b>f</b> <input type="checkbox"/> Allocation subject to nonprofit set-aside under sec. 42(h)(5)			

## 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 of authorized official	Name (please type or print)	Date
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## Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period

<b>7</b> Eligible basis of building (see instructions)	<b>7</b>	
<b>8a</b> Original qualified basis of the building at close of first year of credit period	<b>8a</b>	
<b>b</b> Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>9a</b> If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low-income units under section 42(d)(3)(B)? ▶	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>10</b> Check the appropriate box for each election.		
<b>Caution:</b> Once made, the following elections are irrevocable.		
<b>a</b> Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) ▶	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> Elect <b>not</b> to treat large partnership as taxpayer (section 42(j)(5)) ▶	<input type="checkbox"/> Yes	
<b>c</b> Elect minimum set-aside requirement (section 42(g)) (see instructions):		
<input type="checkbox"/> 20-50	<input type="checkbox"/> 40-60	<input type="checkbox"/> Average income
<input type="checkbox"/> 25-60 (N.Y.C. only)		
<b>d</b> Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	<input type="checkbox"/> 15-40	

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	Taxpayer identification number	Date
Name (please type or print)	First year of the credit period	