

***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.

# Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

▶ **File with owner's federal income tax return.**  
 ▶ **See separate instructions.**

Attachment  
 Sequence No. **36**

Name(s) shown on return	Identifying number
-------------------------	--------------------

## Part I Compliance Information

- A** Building identification number (BIN) ▶ \_\_\_\_\_
- B** This Form 8609-A is for (check the box) ▶ a newly constructed or existing building   
 section 42(e) rehabilitation expenditures
- C** Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? . . . . .  
 If "No," see the instructions and stop here—do not go to Part II.
- D** Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? . . . . .  
 If "No," see the instructions and stop here—do not go to Part II.
- E** Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? . . . . .  
 If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.

Yes	No

## Part II Computation of Credit

- 1** Eligible basis of building . . . . .
- 2** Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions) . . . . .
- 3** Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)
- 4** Part-year adjustment for disposition or acquisition during the tax year . . . . .
- 5** Credit percentage . . . . .
- 6** Multiply line 3 or line 4 by the percentage on line 5 . . . . .
- 7** Additions to qualified basis, if any . . . . .
- 8** Part-year adjustment for disposition or acquisition during the tax year . . . . .
- 9** Credit percentage. Enter one-third of the percentage on line 5 . . . . .
- 10** Multiply line 7 or line 8 by the percentage on line 9 . . . . .
- 11** Section 42(f)(3)(B) modification . . . . .
- 12** Add lines 10 and 11 . . . . .
- 13** Credit for building before line 14 reduction. Subtract line 12 from line 6 . . . . .
- 14** Disallowed credit due to federal grants (see instructions) . . . . .
- 15** Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b . . . . .
- 16** Taxpayer's proportionate share of credit for the year (see instructions) . . . . .
- 17** Adjustments for deferred first-year credit (see instructions) . . . . .
- 18** Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)

<b>1</b>			
<b>2</b>	.		
<b>3</b>			
<b>4</b>			
<b>5</b>	.		
<b>6</b>			
<b>7</b>			
<b>8</b>			
<b>9</b>	.		
<b>10</b>			
<b>11</b>			
<b>12</b>			
<b>13</b>			
<b>14</b>			
<b>15</b>			
<b>16</b>			
<b>17</b>			
<b>18</b>			

