

**SCHEDULE A  
(Form 8610)**

(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**Carryover Allocation of  
Low-Income Housing Credit**

Attach to Form 8610.

Go to [www.irs.gov/Form8610](http://www.irs.gov/Form8610) for the latest information.

OMB No. 1545-0990

<b>Name of housing credit agency</b>		<b>Employer identification number of agency</b>	
<b>Address of housing credit agency</b>		Check box if housing credit agency granted carryover allocation relief under Rev. Proc. 2014-49 . . . . . <input type="checkbox"/>	
1a Name of <b>building owner</b> receiving carryover allocation		2 Taxpayer identification number of <b>building owner</b> (include dash or dashes)	
1b Address of <b>building owner</b> receiving carryover allocation		<b>FOR IRS USE ONLY</b>  Check box if amended carryover allocation . . . . . <input type="checkbox"/>	
3a Check if the carryover allocation is: <input type="checkbox"/> Building based or <input type="checkbox"/> Project based b If the carryover allocation is subject to the nonprofit set-aside under section 42(h)(5), you must check "Yes." Otherwise, you must check "No" . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No c For calendar year 2021 or 2022 carryover allocations, if the building is located in a qualified disaster zone and designated for purposes of section 42(h)(1)(E) to receive a placed-in-service date extension of 1 year, you must check this box . . . . . <input type="checkbox"/>			
4 Date of carryover allocation _____			
5 Amount of carryover allocation . . . . .			
6 If a binding agreement (see instructions) was entered into, enter the maximum applicable credit percentage for:			
a Acquisition cost . . . . .		<b>5</b>	
b Rehabilitation expenses . . . . .		<b>6a</b> %	
c New construction expenses . . . . .		<b>6b</b> %	
		<b>6c</b> %	

**General Instructions**

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

**Purpose of Form**

State housing credit agencies use Schedule A (Form 8610) to report carryover allocations.

**Major Disaster Declarations**

If a housing credit agency has granted any project relief for carryover allocations discussed in section 6 of Rev. Proc. 2014-49, 2014-37 I.R.B. 535, the agency must attach to Form 8610 a copy of the Schedule A (Form 8610) for the projects for which it has approved relief. These attached copies of Schedule A (Form 8610) must have the box checked that indicates the housing credit agency granted carryover allocation relief under Rev. Proc. 2014-49. The housing credit agency should only include Schedules A (Form 8610) for projects receiving approval of the carryover allocation relief since the agency last filed Form 8610. The information from these particular Schedules A (Form 8610) is not included on any line in Part I or Part II of Form 8610.

**Specific Instructions**

**Line 3c**

Check the box for a 2021 or 2022 credit allocation if the building is located in a qualified disaster zone and designated for purposes of section 42(h)(1)(E) to receive a

placed-in-service extension of 1 year (including also a 1-year extension for purposes of the 10% requirement in section 42(h)(1)(E)(ii)).

**Note:** The term "qualified disaster zone" means "that portion of any qualified disaster area which was determined by the President, during the period beginning on January 1, 2020, and ending on the date which is 60 days after the date of the enactment of this Act, to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the qualified disaster with respect to such disaster area." See section 301 of the Taxpayer Certainty and Disaster Act of 2020 (Division EE of P.L. 116-260). See Notice 2021-45, 2021-31 I.R.B. 170, for state populations residing in qualified disaster zones.

**Line 4**

Enter the date of allocation. This is the date the authorized official of the state housing agency signs and dates the carryover allocation document.

**Line 5**

Enter the amount of carryover allocation. If you checked the "building based" box on line 3a, enter the amount of credit allocated to the building under section 42(h)(1)(E). If you checked the "project based" box on line 3a, enter the amount of credit allocated to all the buildings in the project under section 42(h)(1)(F).

**Lines 6a, 6b, and 6c**

Complete these lines only if both of the following apply.

- There is a binding agreement between the housing credit agency and the building owner for a specific housing credit dollar amount.
- An election is made to use an applicable percentage for a month other than the month in which the property is placed in service.

See Regulations sections 1.42-6 and 1.42-8 for requirements that must be met.

The applicable percentage cannot be less than 9% for any building that (1) is not federally subsidized, and (2) is placed in service after July 30, 2008. See section 42(b)(2) and Notice 2008-106, 2008-49 I.R.B. 1239.

The applicable percentage cannot be less than 4% for any new or existing federally subsidized building that is placed in service by the taxpayer after December 31, 2020. For the minimum 4% rate to apply, a building must also receive an allocation of housing credit dollar amount after December 31, 2020, or have a portion of the building financed with an obligation described in section 42(h)(4)(A) that is issued after December 31, 2020. See section 42(b)(3) and section 201(b) of the Taxpayer Certainty and Disaster Act of 2020 (Division EE of P.L. 116-260), and also Rev. Rul. 2021-20, 2021-51 I.R.B. 875, and Rev. Proc. 2021-43, 2021-51 I.R.B. 882.