

Low-Income Housing Credit

▶ **Attach to your tax return.**
 ▶ **Information about Form 8586 and its instructions is at www.irs.gov/form8586.**

Name(s) shown on return

Identifying number

Part I Buildings Placed in Service Before 2008

1	Number of Forms 8609-A attached for buildings placed in service before 2008 ▶	
2	Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No 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) _____	
3	Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 (see instructions)	3
4	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts	4
5	Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1d, column (c)	5
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6
7	Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 1d, column (c)	7

Part II Buildings Placed in Service After 2007

8	Number of Forms 8609-A attached for buildings placed in service after 2007 ▶	
9	Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No 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) _____	
10	Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 (see instructions)	10
11	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts.	11
12	Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d, column (c)	12
13	Amount allocated to beneficiaries of the estate or trust (see instructions)	13
14	Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, Part III, line 4d, column (c)	14

For Paperwork Reduction Act Notice, see General Instructions.