

# Annual Statement for Low-Income Housing Credit

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

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

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For Paperwork Reduction Act Notice, see separate instructions.