Form **8609-A**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

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

OMB No. 1545-0988

Attachment Sequence No. **36**

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

Part I Compliance Information

		Yes	No
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.		

Part II Computation of Credit

1	Eligible basis of building	**1**		
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	**2**	.	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	**3**		
4	Part-year adjustment for disposition or acquisition during the tax year	**4**		
5	Credit percentage	**5**	.	
6	Multiply line 3 or line 4 by the percentage on line 5	**6**		
7	Additions to qualified basis, if any	**7**		
8	Part-year adjustment for disposition or acquisition during the tax year	**8**		
9	Credit percentage. Enter one-third of the percentage on line 5	**9**	.	
10	Multiply line 7 or line 8 by the percentage on line 9	**10**		
11	Section 42(f)(3)(B) modification	**11**		
12	Add lines 10 and 11	**12**		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	**13**		
14	Disallowed credit due to federal grants (see instructions)	**14**		
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	**15**		
16	Taxpayer's proportionate share of credit for the year (see instructions)	**16**		
17	Adjustments for deferred first-year credit (see instructions)	**17**		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	**18**		