

2021 D-8609 District of Columbia Low-Income Housing Tax Credit Allocation and Certification



SOFTWARE DEVELOPER USE ONLY VENDOR ID # 9999



This Section to be completed by DHCD

Part IA. Credit

1. Building Address 9999XXXXXXXXXXXXXXXXXXXXXXXXXX
 9999XXXXXXXXXXXXXXXXXXXXXXXXXX
 9999XXXXXXXXXXXXXXXXXXXXXXXXXX

2a. Building Owner Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 b. Building Owner Address 9999XXXXXXXXXXXXXXXXXXXXXXXXXX
 9999XXXXXXXXXXXXXXXXXXXXXXXXXX
 9999XXXXXXXXXXXXXXXXXXXXXXXXXX

3. Building Owner TIN 999999999

4. Federal Building Identification Number DC- 9999999

5. Maximum Allowable DC LIHTC Amount* 999999999999999.00

6. Date of Allocation 99999999

7. Date Building Placed in Service 99999999

Signature of Authorized DHCD Official _____ Date _____

*The amount for each year of the 10-year credit period

Part IB. Owner Certification

Ownership Entity

Under penalties of perjury, I declare that: (1) the above building continues to qualify as a part of a qualified low-income housing development and meets the requirements of the Internal Revenue Code Section 42(g) and DC Code §47-4801 and (2) the qualified basis of the building (check one) has has not decreased for this tax year. I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

999999999 99999999

Signature Taxpayer ID Number Date

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name (please type or print)



Credit Recipient

Part II. Credit Recipient Information

- 1. Taxpayer Entity 9999XXXXXXXXXXXXXXXXXXXXXXXXXX
9999XXXXXXXXXXXXXXXXXXXXXXXXXX
9999XXXXXXXXXXXXXXXXXXXXXXXXXX
- 2. Taxpayer's Entity TIN 999999999
- 3. Taxpayer's Address 9999XXXXXXXXXXXXXXXXXXXXXXXXXX
9999XXXXXXXXXXXXXXXXXXXXXXXXXX
9999XXXXXXXXXXXXXXXXXXXXXXXXXX
- 4. Partner is a General Partner Limited Partner Limited Liability Company Member
- 5. Partner type is an Individual Corporation Partnership
- 6. Taxpayer's percentage of Federal Low-Income Housing Tax Credit 999%
- 7. Taxpayer's percentage of DC Low-Income Housing Tax Credit 999%

Each partnership or other entity involved in marketing DC Low-Income Housing Tax Credits must attach an assignment letter.

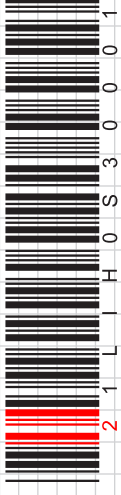
Taxpayer or Shareholder Claiming the Credit

Part III. Instructions:

In the schedule below, each shareholder, partner or member who receives a proportionate share of the DC Low-Income Housing Tax Credit should list the amount claimed/earned each year. Then complete the following lines to arrive at the credit to be claimed on their tax return. This form will be used to show your credits earned and used and will be filed with shareholders' income tax return or insurance premium tax return.

The letters TIN appear at certain points on this form and mean taxpayer identification number. The NAIC company code is a five-digit code that is assigned to an insurance company by the National Association of Insurance Commissioners (NAIC).

The DC Low-Income Housing Tax Credit can only be claimed for buildings allocated a credit after October 1, 2021. For the purposes of the DC Low-Income Housing Tax Credit, transfers of ownership of the credit do not trigger recapture. However, in the case of a transfer, the Chief Financial Officer and/or the Commissioner of Insurance must be notified. Both the transferor, on the return following the transfer, and the transferee, on tax returns claiming the credit should check the box indicating transfer below. There is a ten year carry forward of unused tax credits.



Name of Taxpayer **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** OTR Certificate No. **99999999999999999999999999999999**
 TIN of Taxpayer/Shareholder **999999999** NAIC Company Code of Taxpayer/Shareholder **999999**

| Tax Year | FYE 20 99 | FYE 20 99 | FYE 20 99 | FYE 20 99 | FYE 20 99 |
|---|--------------|--------------|--------------|--------------|--------------|
| Credit Amount | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Unused Carryforward | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Total Available Credit | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| DC Tax Liability | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Current Year Credit Allowed | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Unused DC Low-Income Housing Tax Credit | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Recaptured Credit | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |

Check if transfer has occurred (this does not apply to insurance companies.) *To add additional tax years use chart on page 4.*

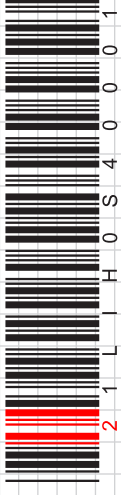
For Insurance Companies Only:
 "I give (my) permission to the Commissioner of the Department of Insurance, Securities and Banking to share the information contained herein with the District of Columbia Office of Tax and Revenue, Department of Housing and Community Development, or other government agencies as necessary to verify and process the requested tax credit."

Signature **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** Print Name **XXXXXXXXXXXXXXXXXXXX** Date **99999999**

Attach the following documentation when filing the DC Income Tax Return or Insurance Premium Tax Return where the credit is claimed:

- A properly executed Form D-8609, Part II and Part III, reflecting the total amount of credit claimed;
- Forms D-8609A and D-8609DS indicating the amount of State credit allocated, or transferred, sold or assigned; and
- A schedule that includes each property for which a credit is claimed with a building-by-building allocation.

NOTE: Do NOT submit a claim for credit for any property for which a Federal Form 8609 has not been issued. Estimates will not be accepted.
 Failure to attach these documents will result in disallowance of the credit.



Name of Taxpayer **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** OTR Certificate No. **99999999999999999999999999999999**
 TIN of Taxpayer/Shareholder **999999999** NAIC Company Code of Taxpayer/Shareholder **999999**

| Tax Year | FYE 20 99 | FYE 20 99 | FYE 20 99 | FYE 20 99 | FYE 20 99 |
|---|--------------|--------------|--------------|--------------|--------------|
| Credit Amount | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Unused Carryforward | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Total Available Credit | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| DC Tax Liability | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Current Year Credit Allowed | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Unused DC Low-Income Housing Tax Credit | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |
| Recaptured Credit | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 | 999999999.00 |

Check if transfer has occurred (this does not apply to insurance companies.)

For Insurance Companies Only:

"I give (my) permission to the Commissioner of the Department of Insurance, Securities and Banking to share the information contained herein with the District of Columbia Office of Tax and Revenue, Department of Housing and Community Development, or other government agencies as necessary to verify and process the requested tax credit."

Signature **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** Print Name **XXXXXXXXXXXXXXXXXXXX** Date **99999999**

Attach the following documentation when filing the DC Income Tax Return or Insurance Premium Tax Return where the credit is claimed:

- A properly executed Form D-8609, Part II and Part III, reflecting the total amount of credit claimed;
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- A schedule that includes each property for which a credit is claimed with a building-by-building allocation.

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