

Reporting Form for the Allocation, Transfer, Sale or Assignment of Low-Income Housing Tax Credit



OFFICIAL USE ONLY Vendor ID#0000

Important: Print in CAPITAL letters using black ink.

For calendar year 2021 or taxable year beginning and ending

Select One:

- \_\_\_ 1. You are filing this report as the person/entity ("Transferor") who originally generated the credit.
- or-
- \_\_\_ 2. You are filing this report as the person/entity to whom a credit was allotted or transferred, and who is allocating or transferring any portion of such credit to another person/entity. If you selected #2, enter the name and FEIN/SSN/NAIC company code number of the person/entity who allocated or transferred the credit to you.

Name FEIN/SSN/NAIC company code

Name of project Federal Building Identification number

Street address

City State Zip Code + 4 Phone number

Name of project owner Taxpayer Identification number NAIC company code

Street address

City State Zip Code + 4 Phone number

Name of recipient Taxpayer Identification number NAIC company code

Street address

City State Zip Code + 4 Phone number

Name of transferor (if different than project owner) Taxpayer Identification number NAIC company code

Street address

City State Zip Code + 4 Phone number

**Taxpayer's credit share**

This statement is issued by the owner/transferor of a project that is eligible to claim the District of Columbia Low-Income Housing Tax Credit (LIHTC) to each recipient to whom the owner/transferor has allocated or has transferred, sold or assigned all or a portion of the LIHTC in accordance with the organizational documents governing the owner/transferor. The recipient should enter the amount of the credit being received from the project on the LIHTC line of the appropriate tax return and file a copy with the return. Retain this statement with your records.

**Allotment information**

- 1. Amount of credit allocated . . . . . 1. \_\_\_\_\_
- or-
- 2. Amount of credit transferred, sold or assigned . . . . . 2. \_\_\_\_\_

Owner/Transferor Taxpayer ID Number Date

## **Instructions for D-8609A Reporting Form for the Allocation, Transfer, Sale or Assignment of Low-Income Housing Tax Credit**

**Use this form to report a transfer, sale, assignment, or allocation of Low-Income Housing Tax Credits.**

All or any portion of credits issued in accordance with the provisions of the District of Columbia Low-Income Housing Tax Credit Program may be transferred, sold, or assigned to another taxpayer. There is no limit on the total number of transactions for the transfer, sale or assignment of all or part of the total credit authorized by the Program. Collectively, all transfers, sales, assignments, and allocations, are subject to the maximum credit allowable to a particular qualified project.

A tax credit earned or purchased by, transferred or assigned to, a partnership, limited liability company, S corporation or other pass-through entity may be allocated to the partners, members, or shareholders of that entity in accordance with the provisions of any agreement among the partners, members, or shareholders and without regard to the ownership interest of the partners, members, or shareholders in the qualified project. A partner, member or shareholder to whom a tax credit is allocated may further allocate all or part of the allocated credit or may transfer, sell, or assign the allocated credit. There is no limit on the total number of allocations of all or part of the total credit, however, collectively, all transfers, sales, assignments, and allocations made, are subject to the maximum credit allowable to a particular project.

An owner, transferee, purchaser, assignee, or taxpayer to whom a tax credit is allocated, desiring to make a transfer, sale, assignment, or allocation to another transferee, purchaser, assignee or taxpayer, must submit to the Office of Tax and Revenue, and the Commissioner of the Department of Insurance, Securities, and Banking, Form D-8609A along with other prescribed forms and statements, so that the low-income housing tax credit can be properly allocated.

In the first section of the form, select whether you are filing this report as the person/entity who originally generated the credit, or as the person/entity to whom a credit is allocated or transferred, and who is allocating or transferring any portion of such credit to another person/entity. If you selected #2, enter the name and FEIN/SSN/NAIC company code number of the person/entity who allocated or transferred the credit to you.

Enter the name of the project, address and BIN number.

Enter the name, address, telephone number, TIN and NAIC company code (if applicable) of the project owner.

Enter the name, TIN, address, telephone number and NAIC company code (if applicable) of the taxpayer recipient of the credit allocated.

If the transferor of a credit is not the original project owner, enter the name, address, telephone number, TIN, and NAIC company code (if applicable) of the transferor.

Under "Allotment information" report the amount of the credit either (1) allocated, or (2) transferred, sold, or assigned to the recipient.

**NOTE: The original project owner must submit a D-8609 with its tax return filed for the first year of the credit period. Attach a copy of the DC LIHTC Eligibility Statement Letter. Copies of the D-8609 should be provided to all transferees of the credit.**

**Transferors and recipients must each file a copy of Form D-8609 Part I, properly executed Form D-8609 Part II and Part III, Form D-8609A, and Form D-8609DS, if applicable, with their respective tax returns.**