



OFFICIAL USE ONLY Vendor ID#0002

Important: Print in CAPITAL letters using black ink.

This Section to be completed by DHCD

Part IA. Credit

1. Building Address

Three horizontal lines for address input

2a. Building Owner Name

b. Building Owner Address

Three horizontal lines for owner name and address input

3. Building Owner TIN

One horizontal line for TIN input

4. Federal Building Identification Number

DC- followed by a horizontal line for FID number input

5. Maximum Allowable DC LIHTC Amount*

One horizontal line for maximum allowable amount input

6. Date of Allocation

One horizontal line for date of allocation input

7. Date Building Placed in Service

One horizontal line for date building placed in service input

Signature of Authorized DHCD Official

Date

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

Ownership Entity

Part IB. Owner Certification

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 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.

Signature

Taxpayer ID Number

Date

Name (please type or print)



Credit Recipient

Part II. Credit Recipient Information

1. Taxpayer Entity _____

2. Taxpayer's Entity TIN _____

3. Taxpayer's Address _____

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 _____%

7. Taxpayer's percentage of DC Low-Income Housing Tax Credit _____%

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 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 _____ OTR Certificate No. _____

TIN# of Taxpayer/Shareholder _____ NAIC Company Code of Taxpayer/Shareholder _____

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

___ 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 _____ Print Name _____ Date _____

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.

*****Failure to attach these documents will result in disallowance of the credit.*****

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.



Name of Taxpayer _____ OTR Certificate No. _____
 TIN# of Taxpayer/Shareholder _____ NAIC Company Code of Taxpayer/Shareholder _____

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

___ 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 _____ Print Name _____ Date _____

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