#### SCHEDULE A (Form 8610)

Department of the Treasury

# Carryover Allocation of Low-Income Housing Credit

OMB No. 1545-0990

2005

Attach	to	Form	8610.
Accorn			0010.

Interna	al Revenue Service	tach to Fo	rm 8610.					
						fication number of agency		
					Check box if th carryover alloc		mended ►	
1	Name and address of <b>building owner</b> receiving carryover alloca	-	uilding owner (include dash or dashes)					
3	Check if the carryover allocation is:	-	or ► 🗌 pi	roject bas	sed			
4	Date of carryover allocation							
5	Amount of carryover allocation	5						
6	If a binding agreement (see instructions) was entrepercentage for:	ered into, e	enter the ma	ximum aj	oplicable credit			
а	Acquisition cost					6a	%	
b	Rehabilitation expenses.					6b	%	
с	New construction expenses					6c	%	
7	Enter the number of BINs covered by this carryover	allocation .				7		
	Enter BINs of building	s include	d in this ca	arryover	allocation			
	1			1		1		

# **General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

# Purpose of Form

State housing credit agencies use Schedule A (Form 8610) to report carryover allocations.

# **Specific Instructions**

### Line 4

Enter the date of allocation. This is the date the authorized official of the state housing agency signs and dates the carryover allocation document.

## Line 5

Enter the amount of carryover allocation. If you checked the "building based" box on line 3, enter the amount of credit allocated to the building under section 42(h)(1)(E). If you checked the "project based" box on line 3, enter the amount of credit allocated to all the buildings in the project under section 42(h)(1)(F).

# Lines 6a, b, and c

Complete these lines only if both of the following apply.

• There is a binding agreement between the housing credit agency and the building owner for a specific housing credit dollar amount.

• An election is made to use an applicable percentage for a month other than the month in which the property is placed in service.

See Regulations sections 1.42-6 and 1.42-8 for requirements that must be met.

# BINs for Buildings Included in the Carryover Allocation

Enter the building identification number (BIN) for each building covered by this carryover allocation. If the carryover allocation was made under section 42(h)(1)(E) for a single building, enter only one BIN. If a carryover allocation was made under section 42(h)(1)(F) on a project basis that includes more than one building, enter the BIN for each building covered by the carryover allocation. If the carryover allocation covers more buildings than spaces provided, attach a statement reporting the additional BINs.