## Form **8586**(Rev. December 2011) Department of the Treasury Internal Revenue Service (99)

## **Low-Income Housing Credit**

► Attach to your tax return.

OMB No. 1545-0984

Attachment Sequence No. **36a** 

Identifying number Name(s) shown on return Part I Buildings Placed in Service Before 2008 Number of Forms 8609-A attached for buildings placed in service before Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? 

Yes 

No 

If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) \_\_\_\_\_ (ii) \_\_\_\_ (iv) \_\_\_\_ Current year credit from attached Form(s) 8609-A for buildings placed in service before 2008 3 (see instructions) Low-income housing credit for buildings placed in service before 2008 from partnerships, S Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 5 6 Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . . . . . . . . . 6 7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, line 1d . . . Part II Buildings Placed in Service After 2007 Number of Forms 8609-A attached for buildings placed in service after Has there been a decrease in the qualified basis of any buildings accounted for on line 8 since 9 the close of the preceding tax year? 

Yes 

No 

If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) \_\_\_\_\_ (ii) \_\_\_\_\_ (iv) \_\_\_\_ Current year credit from attached Form(s) 8609-A for buildings placed in service after 2007 10 10 Low-income housing credit for buildings placed in service after 2007 from partnerships, 11 11 Add lines 10 and 11. Estates and trusts, go to line 13. Partnerships and S corporations, stop 12 here and report this amount on Schedule K. All others, stop here and report this amount on 12 Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . . . . . . 13 13

Estates and trusts, subtract line 13 from line 12. Report this amount on Form 3800, line 4d . . .

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