

# Low-Income Housing Credit Allocation and Certification

OMB No. 1545-0988

► Information about Form 8609 and its separate instructions is at [www.irs.gov/form8609](http://www.irs.gov/form8609).

## Part I Allocation of Credit

Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions)

52 Francis Street  
Boston, MA 02115

B Name and address of housing credit agency

Department of Housing and Community Development  
100 Cambridge Street, Suite 300  
Boston, MA 02114

C Name, address, and TIN of building owner receiving allocation

RTH Restoration Housing LP  
11 New Whitney Street  
Boston, MA 02115  
TIN ► 47-3329734

D Employer identification number of agency

04-6002284

E Building identification number (BIN)

MA1710180

1a Date of allocation ► \_\_\_\_\_ b Maximum housing credit dollar amount allowable 1b 21,049.00

2 Maximum applicable credit percentage allowable (see instructions) . 2 3.2100 %

3a Maximum qualified basis . . . . . 3a 655,732.00

b Check here ☐ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(B). Enter the percentage to which the eligible basis was increased (see instructions) . . . . .

4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-) . . . . .

5 Date building placed in service . . . . . ► 12 11 2015

6 Check the boxes that describe the allocation for the building (check those that apply):

a Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☒ Existing building  
d Sec. 42(e) rehabilitation expenditures federally subsidized e ☐ Sec. 42(e) rehabilitation expenditures not federally subsidized  
f Allocation subject to nonprofit set-aside under sec. 42 h 5

3a	655,732.00
3b	1 0 0 %
4	51.7900 %

## Signature of Authorized Housing Credit Agency Official - Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official CATHERINE RACER Date 12/12/17  
Name (please type or print)

## Part II First-Year Certification - Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions) . . . . .

8a Original qualified basis of the building at close of first year of credit period . . . . .

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? . . . . .

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? . . . . .

b For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low income units under section 42(d)(3)(B)? . . . . .

10 Check the appropriate box for each election.

Caution: Once made, the following elections are irrevocable.

a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) . . . . .  
b Elect not to treat large partnership as taxpayer (section 42(j)(5)) . . . . .  
c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60  
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)

☒ Yes ☐ No  
☐ Yes ☐ No

☐ Yes

☐ Yes ☒ No  
☐ Yes  
25-60 (N.Y.C. only)  
15-40

Under penalties of perjury, I declare that I have examined this form and accompanying attachments, and to the best of my knowledge and belief, they are true, correct and complete.

Riverway CDC

Taxpayer identification number  
2016  
First year of the credit period

Date  
4/19/18

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **8609** (Rev. 12-2016)

# Low-Income Housing Credit Allocation and Certification

OMB No. 1545-0988

Information about Form 8609 and its separate instructions is at [www.irs.gov/form8609](http://www.irs.gov/form8609).

## Allocation of Credit

Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of building (do not use P.O. box) (see instructions)

52 Francis Street  
Boston, MA 02115

B Name and address of housing credit agency

Department of Housing and Community Development  
100 Cambridge Street, Suite 300  
Boston, MA 02114

C Name, address, and TIN of building owner receiving allocation

RTH Restoration Housing LP  
11 New Whitney Street  
Boston, MA 02115  
TIN ▶ 47-3329734

D Employer identification number of agency

04-6002284

E Building identification number (BIN)

MA1710180

1a Date of allocation ▶ b Maximum housing credit dollar amount allowable

1b 27,657.00

2 Maximum applicable credit percentage allowable (see instructions) .

2 3.2100 %

3a Maximum qualified basis . . . . .

3a 861,589.00

b Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(B). Enter the percentage to which the eligible basis was increased (see instructions) . . . . .

3b 1 3 0 %

4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.) . . . . .

4 51.7900 %

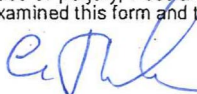
5 Date building placed in service . . . . . ▶ 01 01 2016

6 Check the boxes that describe the allocation for the building (check those that apply):

- a Newly constructed and federally subsidized b ☐ Newly constructed and not federally subsidized c ☐ Existing building  
d ☒ Sec. 42(e) rehabilitation expenditures federally subsidized e ☐ Sec. 42(e) rehabilitation expenditures not federally subsidized  
f Allocation subject to non profit set-aside under sec. 42 h 5

## Signature of Authorized Housing Credit Agency Official - Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.



Signature of authorized official

CATHERINE RACER

Name (please type or print)

12/12/17

Date

## Part II First-Year Certification - Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions) . . . . .

7 861,589

8a Original qualified basis of the building at close of first year of credit period . . . . .

8a 861,589

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? . . . . .

☒ Yes ☐ No  
☐ Yes ☒ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? . . . . .

b For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low income units under section 42(d)(3)(B)? . . . . .

☐ Yes

10 Check the appropriate box for each election.

Caution: Once made, the following elections are irrevocable.

- a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) . . . . .  
b Elect not to treat large partnership as taxpayer (section 42(j)(5)) . . . . .  
c Elect minimum set-aside requirement (section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60  
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)

☐ Yes ☒ No  
☐ Yes  
☐ 25-60 (N.Y.C. only)  
☐ 15-40

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **8609** (Rev. 12-2016)