Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ **Go to *www.irs.gov/Form8609* for instructions and the latest information.**

OMB No. 1545-0988

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)

Building 01 of 16

2200 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02801

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	11,850
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	296,250
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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
▶ Chad Benson, Director of Development — Name (please type or print)
▶ 07/23/2025 — 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	

- **8b** Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No
- **9a** If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No
- **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 ☐ No

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)) ▶ ☐ Yes ☐ No
- **b** Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
- **c** Elect minimum set-aside requirement (section 42(g)) (see instructions):
  ☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
- **d** Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ______________ Signature ▶ ______________ Taxpayer identification number ▶ ______________ Date

▶ ______________ Name (please type or print) ▶ ______________ First year of the credit period

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Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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) Building 02 of 16 2212 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02802

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	**1b**	13,825
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	345,625
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		
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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	
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)) ▶	☐ Yes ☐ No	
b	Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶	☐ Yes	
c	Elect minimum set-aside requirement (section 42(g)) (see instructions): ☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)		
d	Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 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.

▶ ________ Signature ▶ ________ Taxpayer identification number ▶ ________ Date

▶ ________ Name (please type or print) ▶ ________ First year of the credit period

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OMB No. 1545-0988

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)

Building 03 of 16

2300 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02803

1a	Date of allocation ▶ ____________ **b** Maximum housing credit dollar amount allowable	1b	13,825
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	345,625
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ____________ Signature ▶ ____________ Taxpayer identification number ▶ ____________ Date

▶ ____________ Name (please type or print) ▶ ____________ First year of the credit period

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OMB No. 1545-0988

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)

Building 04 of 16

2314 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02804

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	**1b**	13,825
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	345,625
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**	100 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %

5a Date building placed in service ▶ 03/17/2022

b Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ________ Signature ▶ ________ Taxpayer identification number ▶ ________ Date

▶ ________ Name (please type or print) ▶ ________ First year of the credit period

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(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)
Building 05 of 16
2328 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 25 - 02805

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	1b	17,775
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	444,375
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

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OMB No. 1545-0988

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)

Building 06 of 16

2346 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02806

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	**1b**	7,900
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	197,500
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only

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▶ [signature] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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) Building 07 of 16 2354 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02807

1a Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable . . . **1b** 11,850

2 Maximum applicable credit percentage allowable (see instructions) . . . **2** 4.00 %

3a Maximum qualified basis . . . **3a** 296,250

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 0 0 %

4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.) . . . **4** 56.94 %

5a Date building placed in service . . . ▶ 03/17/2022

b Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**

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

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? . . . ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) . . . ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) . . . ☐ 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.

▶ ______ Signature ▶ ______ Taxpayer identification number ▶ ______ Date

▶ ______ Name (please type or print) ▶ ______ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 08 of 16

2366 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02808

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	**1b**	7,900
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	197,500
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**	100 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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	Name (please type or print)	Date
[signature]	Chad Benson, Director of Development	07/23/2025

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

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

Signature	Taxpayer identification number	Date

Name (please type or print)	First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 09 of 16

2402 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02809

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	1b	7,900
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	197,500
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ______ Signature ▶ ______ Taxpayer identification number ▶ ______ Date

▶ ______ Name (please type or print) ▶ ______ First year of the credit period

Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)
Building 10 of 16

2410 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02810

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	**1b**	11,850
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	296,250
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No
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 ☐ No
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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 11 of 16

2422 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02811

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	1b	7,900
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	197,500
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ______ Signature ▶ ______ Taxpayer identification number ▶ ______ Date

▶ ______ Name (please type or print) ▶ ______ First year of the credit period

Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)

Building 12 of 16

2430 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02812

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	13,825
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	345,625
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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]	▶ Chad Benson, Director of Development	▶ 07/23/2025
Signature of authorized official	Name (please type or print)	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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	

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)) ▶ ☐ Yes ☐ No
- **b** Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
- **c** Elect minimum set-aside requirement (section 42(g)) (see instructions):
  ☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
- **d** Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶	▶	▶
Signature	Taxpayer identification number	Date
▶	▶	
Name (please type or print)	First year of the credit period	

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 13 of 16

2444 REO
Lansing, MI 48911

LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02813

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	13,825
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	345,625
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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) Building 14 of 16 2500 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02814

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	13,825
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	345,625
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ________ Signature ▶ ________ Taxpayer identification number ▶ ________ Date

▶ ________ Name (please type or print) ▶ ________ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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) Building 15 of 16 2514 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02815

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	**1b**	11,850
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	296,250
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 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		
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)

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	Name (please type or print)	Date
[signature]	Chad Benson, Director of Development	07/23/2025

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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	
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)) ▶	☐ Yes ☐ No	
b	Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶	☐ Yes	
c	Elect minimum set-aside requirement (section 42(g)) (see instructions): ☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)		
d	Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 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.

Signature	Taxpayer identification number	Date

Name (please type or print)	First year of the credit period

Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)
Building 16 of 16
2526 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 25 - 02816

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	17,775
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	444,375
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	100 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 03/17/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ________ Signature ▶ ________ Taxpayer identification number ▶ ________ Date

▶ ________ Name (please type or print) ▶ ________ First year of the credit period

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(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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) Building 01 of 16

2200 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02801

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	50,134
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	1,253,367
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	130 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 09/20/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ________ Signature ▶ ________ Taxpayer identification number ▶ ________ Date

▶ ________ Name (please type or print) ▶ ________ First year of the credit period

Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)
Building 02 of 16
2212 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 25 - 02802

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	58,491
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	1,462,267
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	56.94 %
5a	Date building placed in service ▶ 01/10/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		
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)

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)	▶ Chad Benson, Director of Development	▶ 07/23/2025
Signature of authorized official	Name (please type or print)	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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No
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)) ▶	☐ Yes	☐ No
b	Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶	☐ Yes	
c	Elect minimum set-aside requirement (section 42(g)) (see instructions): ☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)		
d	Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	☐ 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.

▶	▶	▶
Signature	Taxpayer identification number	Date
Name (please type or print)	First year of the credit period	

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Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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) Building 03 of 16 2300 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02803

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	**1b**	58,491
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	1,462,267
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**	56.94 %
5a	Date building placed in service ▶ 09/21/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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]	▶ Chad Benson, Director of Development	▶ 07/23/2025
Signature of authorized official	Name (please type or print)	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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?		☐ Yes ☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?		☐ Yes ☐ No
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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶	▶	▶
Signature	Taxpayer identification number	Date
▶	▶	
Name (please type or print)	First year of the credit period	

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Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)

Building 04 of 16

2314 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02804

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	**1b**	58,491
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	1,462,267
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**	56.94 %
5a	Date building placed in service ▶ 08/29/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)	B Name and address of housing credit agency
Building 05 of 16 2328 REO Lansing, MI 48911 LaRoy Froh T20090	Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of building owner receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	D Employer identification number of agency 38-6000134 E Building identification number (BIN) MI - 25 - 02805

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	1b	75,202
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	1,880,058
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	130 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 08/31/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?		☐ Yes ☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?		☐ Yes ☐ No
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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 06 of 16

2346 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02806

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	1b	33,423
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	835,581
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	130 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	56.94 %
5a	Date building placed in service ▶ 02/21/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No
- b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
- c Elect minimum set-aside requirement (section 42(g)) (see instructions): ☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
- d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ______ Signature ▶ ______ Taxpayer identification number ▶ ______ Date

▶ ______ Name (please type or print) ▶ ______ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

► Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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) Building 07 of 16 2354 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ► 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02807

1a Date of allocation ► ________ **b** Maximum housing credit dollar amount allowable . . **1b** 50,135

2 Maximum applicable credit percentage allowable (see instructions) . . . **2** 4.00 %

3a Maximum qualified basis . . . **3a** 1,253,372

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** 130 %

4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.) . . . **4** 56.94 %

5a Date building placed in service . . . ► 09/13/2022

b Check here ► ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).

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)

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	Name (please type or print)	Date
[signature]	Chad Benson, Director of Development	07/23/2025

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**

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

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? . . . ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ► ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) . . . ► ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) . . . ☐ 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.

Signature	Taxpayer identification number	Date

Name (please type or print)	First year of the credit period

Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)
Building 08 of 16
2366 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 25 - 02808

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	1b	33,423
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	835,581
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	56.94 %
5a	Date building placed in service ▶ 05/18/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 09 of 16

2402 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02809

1a	Date of allocation ▶ ____ **b** Maximum housing credit dollar amount allowable	**1b**	33,423
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	835,581
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**	56.94 %
5a	Date building placed in service ▶ 02/21/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ____ Signature ▶ ____ Taxpayer identification number ▶ ____ Date

▶ ____ Name (please type or print) ▶ ____ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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) Building 10 of 16 2410 REO Lansing, MI 48911 LaRoy Froh T20090	**B** Name and address of **housing credit agency** Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	**D** Employer identification number of agency 38-6000134 **E** Building identification number (BIN) MI - 25 - 02810

1a	Date of allocation ▶ ____________ **b** Maximum housing credit dollar amount allowable	**1b**	50,135
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	1,253,372
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**	56.94 %
5a	Date building placed in service ▶ 12/12/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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]	▶ Chad Benson, Director of Development	▶ 07/23/2025
Signature of authorized official	Name (please type or print)	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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes ☐ No	
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes ☐ No	
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 ☐ No	

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶	▶	▶
Signature	Taxpayer identification number	Date
▶	▶	
Name (please type or print)	First year of the credit period	

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)	B Name and address of **housing credit agency**
Building 11 of 16 2422 REO Lansing, MI 48911 LaRoy Froh T20090	Michigan State Housing Development Authority 735 East Michigan Avenue Lansing, MI 48909
C Name, address, and TIN of **building owner** receiving allocation	D Employer identification number of agency 38-6000134
LaRoy Froh LDHA LP 419 Cherry Street Lansing, Michigan 48933 TIN ▶ 87-0903471	E Building identification number (BIN) MI - 25 - 02811

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	1b	33,423
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	835,581
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	56.94 %
5a	Date building placed in service ▶ 10/27/2022		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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]	▶ Chad Benson, Director of Development	▶ 07/23/2025
Signature of authorized official	Name (please type or print)	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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶	▶	▶
Signature	Taxpayer identification number	Date
Name (please type or print)	First year of the credit period	

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)
Building 12 of 16

2430 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02812

1a	Date of allocation ▶ ____ **b** Maximum housing credit dollar amount allowable	**1b**	58,491
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	1,462,267
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**	130 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	56.94 %
5a	Date building placed in service ▶ 06/01/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ____ Signature ▶ ____ Taxpayer identification number ▶ ____ Date

▶ ____ Name (please type or print) ▶ ____ First year of the credit period

Form **8609**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

▶ Go to *www.irs.gov/Form8609* for instructions and the latest information.

OMB No. 1545-0988

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)

Building 13 of 16

2444 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02813

1a	Date of allocation ▶ ________ **b** Maximum housing credit dollar amount allowable	**1b**	58,491
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	1,462,267
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**	56.94 %
5a	Date building placed in service ▶ 09/25/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

Form **8609**
(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)
Building 14 of 16
2500 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 87-0903471

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 25 - 02814

1a	Date of allocation ▶ ____________ **b** Maximum housing credit dollar amount allowable	1b	58,491
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	1,462,267
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	56.94 %
5a	Date building placed in service ▶ 05/19/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ____________ Signature ▶ ____________ Taxpayer identification number ▶ ____________ Date

▶ ____________ Name (please type or print) ▶ ____________ First year of the credit period

Form **8609** (Rev. December 2021) Department of the Treasury Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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OMB No. 1545-0988

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)

Building 15 of 16

2514 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02815

1a	Date of allocation ▶ ______ **b** Maximum housing credit dollar amount allowable	**1b**	50,135
2	Maximum applicable credit percentage allowable (see instructions)	**2**	4.00 %
3a	Maximum qualified basis	**3a**	1,253,372
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**	56.94 %
5a	Date building placed in service ▶ 11/30/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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**	
8a	Original qualified basis of the building at close of first year of credit period	**8a**	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	☐ Yes	☐ No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)?	☐ Yes	☐ No
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	☐ No

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)) ▶ ☐ Yes ☐ No

b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes

c Elect minimum set-aside requirement (section 42(g)) (see instructions):

☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)

d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ Signature ▶ Taxpayer identification number ▶ Date

▶ Name (please type or print) ▶ First year of the credit period

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(Rev. December 2021)
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OMB No. 1545-0988

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)
Building 16 of 16

2526 REO
Lansing, MI 48911
LaRoy Froh T20090

B Name and address of **housing credit agency**

Michigan State Housing Development Authority
735 East Michigan Avenue
Lansing, MI 48909

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

LaRoy Froh LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 87-0903471

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 25 - 02816

1a	Date of allocation ▶ ____ **b** Maximum housing credit dollar amount allowable	1b	75,202
2	Maximum applicable credit percentage allowable (see instructions)	2	4.00 %
3a	Maximum qualified basis	3a	1,880,058
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	56.94 %
5a	Date building placed in service ▶ 05/19/2023		
b	Check here ▶ ☐ if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).		

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)

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] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/23/2025 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	
8a	Original qualified basis of the building at close of first year of credit period	8a	

b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No

9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? ☐ Yes ☐ No

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 ☐ No

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)) ▶ ☐ Yes ☐ No
b Elect **not** to treat large partnership as taxpayer (section 42(j)(5)) ▶ ☐ Yes
c Elect minimum set-aside requirement (section 42(g)) (see instructions):
☐ 20-50 ☐ 40-60 ☐ Average income ☐ 25-60 (N.Y.C. only)
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) ☐ 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.

▶ ____ Signature ▶ ____ Taxpayer identification number ▶ ____ Date

▶ ____ Name (please type or print) ▶ ____ First year of the credit period