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 03

3200 South Washington Avenue - North Tower
Lansing, Michigan 48910
South Washington Park J19079

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

South Washington Park LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 84-3091873

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 20 - 00201

1a Date of allocation ▶ 04/03/2020 **b** Maximum housing credit dollar amount allowable . . . **1b** 56,085

2 Maximum applicable credit percentage allowable (see instructions) . . . **2** 3.17 %

3a Maximum qualified basis . . . **3a** 1,769,238

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** 0 %

5a Date building placed in service . . . ▶ 03/19/2021

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) ▶ 07/16/2024 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 02 of 03

3200 South Washington Avenue - Central Tower
Lansing, Michigan 48910
South Washington Park J19079

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

South Washington Park LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 84-3091873

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 20 - 00202

1a	Date of allocation ▶ 04/03/2020 **b** Maximum housing credit dollar amount allowable	1b	28,800
2	Maximum applicable credit percentage allowable (see instructions)	2	3.17 %
3a	Maximum qualified basis	3a	908,528
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	0 %

5a Date building placed in service ▶ 03/19/2021

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)

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▶ [signature] ▶ Chad Benson, Director of Development ▶ 07/16/2024

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

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▶ Signature ▶ Taxpayer identification number ▶ Date

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

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Internal Revenue Service

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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 03
3200 South Washington Avenue - South Tower
Lansing, Michigan 48910
South Washington Park J19079

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
South Washington Park LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 84-3091873

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 20 - 00203

1a	Date of allocation ▶ 04/03/2020 **b** Maximum housing credit dollar amount allowable	1b	56,843
2	Maximum applicable credit percentage allowable (see instructions)	2	3.17 %
3a	Maximum qualified basis	3a	1,793,147
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	0 %

5a Date building placed in service ▶ 03/19/2021
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)

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▶ ______________________ Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/16/2024 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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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 03

3200 South Washington Avenue - North Tower
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South Washington Park J19079

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735 East Michigan Avenue
Lansing, MI 48909

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

South Washington Park LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 84-3091873

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 20 - 00201

1a	Date of allocation ▶ 04/03/2020 **b** Maximum housing credit dollar amount allowable	**1b**	537,498
2	Maximum applicable credit percentage allowable (see instructions)	**2**	9.00 %
3a	Maximum qualified basis	**3a**	5,972,200
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 2 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	0 %
5a	Date building placed in service ▶ 12/31/2021		
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
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Signature of authorized official	Name (please type or print)	Date
[signature]	Chad Benson, Director of Development	07/16/2024

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

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Signature	Taxpayer identification number	Date

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

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Part I **Allocation of Credit**

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Building 02 of 03
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South Washington Park J19079

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Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
South Washington Park LDHA LP
419 Cherry Street
Lansing, Michigan 48933
TIN ▶ 84-3091873

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI - 20 - 00202

1a	Date of allocation ▶ 04/03/2020 **b** Maximum housing credit dollar amount allowable	**1b**	276,012
2	Maximum applicable credit percentage allowable (see instructions)	**2**	9.00 %
3a	Maximum qualified basis	**3a**	3,066,806
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**	120 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	**4**	0 %
5a	Date building placed in service ▶ 12/19/2022		
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
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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):
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▶ Signature ▶ Taxpayer identification number ▶ Date

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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 03

3200 South Washington Avenue - South Tower
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South Washington Park J19079

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

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

South Washington Park LDHA LP
419 Cherry Street
Lansing, Michigan 48933

TIN ▶ 84-3091873

D Employer identification number of agency

38-6000134

E Building identification number (BIN)

MI - 20 - 00203

1a	Date of allocation ▶ 04/03/2020 **b** Maximum housing credit dollar amount allowable	1b	544,762
2	Maximum applicable credit percentage allowable (see instructions)	2	9.00 %
3a	Maximum qualified basis	3a	6,052,906
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	120 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4	0 %
5a	Date building placed in service ▶ 12/19/2022		
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

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▶ [signature] Signature of authorized official ▶ Chad Benson, Director of Development Name (please type or print) ▶ 07/16/2024 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

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

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

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▶ Signature ▶ Taxpayer identification number ▶ Date

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