Form **8609**
(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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)
702 and 704 Southland Building 1 of 5
Lansing, MI 48910

T05105 Oliver Gardens

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 E Michigan Ave
PO Box 30044
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
Oliver Gardens LDHA LP
310 Seymour Street
Lansing, MI 48933

TIN 20-4533000

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI-08-08501

1a	Date of allocation 12 / 30 / 08 b Maximum housing credit dollar amount allowable	1b 24,573.00
2	Maximum applicable credit percentage allowable	2 3.520 %
3a	Maximum qualified basis	3a 698,094.00
b	If the eligible basis used in the computation of line 3a was increased, check the applicable box and enter the percentage to which the eligible basis was increased (see instructions) ☐ Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone ☐ Section 42(d)(5)(C) high cost area provisions	3b 1 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4 57.48 %
5	Date building placed in service 07 / 12 / 07	

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 ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ 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

Christopher L. LaGrand
Director of Legal Affairs
Name (please type or print)

12/30/08
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	☐ 25-60 (N.Y.C. only) ☐ 15-40
d	Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)	

Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and 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) | Tax year

Form **8609**
(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit Allocation and Certification

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)
718 and 720 Southland Building 2 of 5
Lansing, MI 48910

T05105 Oliver Gardens

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 E Michigan Ave
PO Box 30044
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
Oliver Gardens LDHA LP
310 Seymour Street
Lansing, MI 48933

TIN 20-4533000

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI-08-08502

1a	Date of allocation 12 / 30 / 08 b Maximum housing credit dollar amount allowable	1b 24,573.00
2	Maximum applicable credit percentage allowable	2 3.520 %
3a	Maximum qualified basis	3a 698,095.00
b	If the eligible basis used in the computation of line 3a was increased, check the applicable box and enter the percentage to which the eligible basis was increased (see instructions) ☐ Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone ☐ Section 42(d)(5)(C) high cost area provisions	3b 1 0 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4 57.48 %
5	Date building placed in service 07 / 12 / 07	

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

a [X] 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 ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g ☐ 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

Christopher L. LaGrand
Director of Legal Affairs
Name (please type or print)

12/30/08
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	☐ 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 the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42. I have examined this form and 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) | Tax year

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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)
706 and 708 Southland Building 3 of 5
Lansing, MI 48910

T05105 Oliver Gardens

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 E Michigan Ave
PO Box 30044
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
Oliver Gardens LDHA LP
310 Seymour Street
Lansing, MI 48933

TIN 20-4533000

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI-08-08503

1a	Date of allocation 12 / 30 / 08 b Maximum housing credit dollar amount allowable	1b 24,573.00
2	Maximum applicable credit percentage allowable	2 3.520 %
3a	Maximum qualified basis	3a 698,095.00
b	If the eligible basis used in the computation of line 3a was increased, check the applicable box and enter the percentage to which the eligible basis was increased (see instructions) ☐ Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone ☐ Section 42(d)(5)(C) high cost area provisions	3b 100 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)	4 57.48 %
5	Date building placed in service 07 / 12 / 07	

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 ☐ Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) **g** ☐ Allocation subject to nonprofit set-aside under sec. 42(h)(5)

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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 | Christopher L. LaGrand, Director of Legal Affairs (Name (please type or print)) | 12/30/08 (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	☐ 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) | Tax year

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Check if: ☐ Addition to Qualified Basis ☐ Amended Form

A Address of **building** (do not use P.O. box) (see instructions)
714 and 716 Southland Building 4 of 5
Lansing, MI 48910

T05105 Oliver Gardens

B Name and address of **housing credit agency**
Michigan State Housing Development Authority
735 E Michigan Ave
PO Box 30044
Lansing, MI 48909

C Name, address, and TIN of **building owner** receiving allocation
Oliver Gardens LDHA LP
310 Seymour Street
Lansing, MI 48933

TIN 20-4533000

D Employer identification number of agency
38-6000134

E Building identification number (BIN)
MI-08-08504

1a	Date of allocation 12 / 30 / 08 b Maximum housing credit dollar amount allowable	1b 24,573.00
2	Maximum applicable credit percentage allowable	2 3.520 %
3a	Maximum qualified basis	3a 698,095.00
b	If the eligible basis used in the computation of line 3a was increased, check the applicable box and enter the percentage to which the eligible basis was increased (see instructions) ☐ Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone ☐ Section 42(d)(5)(C) high cost area provisions	3b 1 0 0 %
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Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period

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8a	Original qualified basis of the building at close of first year of credit period	8a
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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	☐ 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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710 and 712 Southland Building 5 of 5
Lansing, MI 48910

T05105 Oliver Gardens

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PO Box 30044
Lansing, MI 48909

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310 Seymour Street
Lansing, MI 48933

TIN 20-4533000

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38-6000134

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MI-08-08505

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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	☐ 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) | Tax year