

**Low-Income Housing Credit Allocation
and Certification**

► See separate instructions.

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)

Radcliffe Manor
200 Coming Street
Charleston, SC 29403 Bldg 1

B Name and address of housing credit agency

SCSHFDA
300-C Outlet Pointe Blvd
Columbia, SC 29210

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

Radcliffe Associates, L.P.
206 Peach Way
Columbia, MO 65203
TIN ► 26-0052704

D Employer identification number of agency

59-1585639

E Building identification number (BIN)

SC0215252

1a Date of allocation ► 12 / 31 / 2002	b Maximum housing credit dollar amount allowable	1b	\$63,833.53
2 Maximum applicable credit percentage allowable (see instructions)		2	3.41 %
3a Maximum qualified basis		3a	\$1,873,417.22
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)		3b	1 0 0 %
☐ Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone			
☐ Section 42(d)(5)(B) high cost area provisions			
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)		4	0.00 %
5 Date building placed in service ► 12 / 13 / 2004			
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: Valarie M. Williams Date: 2/23/05

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	\$1,873,417.22
8a Original qualified basis of the building at close of first year of credit period	8a	\$1,873,417.22
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: Jeffrey E. Smith Partnerships, LC Taxpayer identification number: 43-1681077 Date: 4/15/2006

**Low-Income Housing Credit Allocation
and Certification**

► See separate instructions.

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)

Radcliffe Manor
200 Coming Street
Charleston, SC 29403 Bldg 1

B Name and address of housing credit agency

SCSHFDA
300-C Outlet Pointe Blvd
Columbia, SC 29210

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

Radcliffe Associates, L.P.
206 Peach Way
Columbia, MO 65203

TIN ► 26-0052704

D Employer identification number of agency

59-1585639

E Building identification number (BIN)

SC0215252

1a	Date of allocation ► 12 / 31 / 2002	b	Maximum housing credit dollar amount allowable	1b	\$235,425.29
2	Maximum applicable credit percentage allowable (see instructions)			2	7.95 %
3a	Maximum qualified basis			3a	\$3,234,275.55
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)(B) high cost area provisions			3b	1 3 0 %
4	Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)			4	0.00 %
5	Date building placed in service ► 12 / 13 / 2004				
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: Valarie M. Williams
Name (please type or print): Valarie M. Williams
Date: 2/23/05

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	3,234,275.50
8a	Original qualified basis of the building at close of first year of credit period	8a	3,234,275.50
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(i)(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: Jeffrey E. Smith
Taxpayer identification number: 43-1681077
Date: 4/15/2006
Name (please type or print): Jeffrey E. Smith Partnerships, LC
Tax year: 2005

**Low-Income Housing Credit Allocation
and Certification**

► See separate instructions.

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)

Radcliffe Manor
200 Coming Street
Charleston, SC 29403 **Bldg 2**

B Name and address of housing credit agency

SCSHFDA
300-C Outlet Pointe Blvd
Columbia, SC 29210

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

Radcliffe Associates, L.P.
206 Peach Way
Columbia, MO 65203

TIN ► **26-0052704**

D Employer identification number of agency

59-1585639

E Building identification number (BIN)

SC0215253

1a Date of allocation ► 12 / 31 / 2002	b Maximum housing credit dollar amount allowable	1b	\$306,779.43
2 Maximum applicable credit percentage allowable (see instructions)		2	7.95 %
3a Maximum qualified basis		3a	\$4,214,360.29
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)		3b	1 3 0 %
☐ Building located in the Gulf Opportunity (GO) Zone, Rita GO Zone, or Wilma GO Zone			
☒ Section 42(d)(5)(B) high cost area provisions			
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)		4	0.00 %
5 Date building placed in service ► 12 / 13 / 2004			
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	Valarie M. Williams	Name (please type or print)	2/23/05	Date
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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	\$4,214,360.29
8a Original qualified basis of the building at close of first year of credit period	8a	\$4,214,360.29
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(i)(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	43-1681077	Taxpayer identification number	4/15/2006	Date
Name (please type or print)	Jeffrey E. Smith Partnerships, LC	Tax year	2005	