

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation Certification▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 350
350 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201

TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855103

1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service ▶ 12/31/1999

6. Check the box that describes the allocation for the building (check one only):

a. ☐ Newly constructed and federally subsidizedb. ☐ Newly constructed and not federally subsidizedc. ☐ Existing Buildingd. ☐ Sec. 42(e) rehabilitation expenditures federally subsidized e. ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 12/31/1999 b Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions)

d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

7b. 198,916
8a. 198,916☐ Yes ☒ No☐ Yes ☐ No☐ Yes ☐ No☐ Yes ☒ No☐ Yes☐ 25-60 (N.Y.C. only)☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855103

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,916.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	198,916.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0849
6	Multiply line 3 or line 4 by the percentage on line 5	6	16,888.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	16,888.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	16,888.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	16,888.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	16,888.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Cred.

Allocation Certification

OMB No. 1545-0988

► Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

Attachment

Sequence No. 36

Part I Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A.** Address of building (do not use P.O. box) (see instructions)

Market Place Apartments Bldg. 352
352 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ► 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855104

1a. Date of allocation ► 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service ► 12/31/1999

6. Check the box that describes the allocation for the building (check one only):

a. ☐ Newly constructed and federally subsidized b. ☐ Newly constructed and not federally subsidized c. ☐ Existing Buildingd. ☐ Sec. 42(e) rehabilitation expenditures federally subsidized e. ☒ Sec. 42(c) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

► W. Turner Styons
Signature of authorized official

► W. Turner Styons
Name (please type or print)

► 10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ► 12/31/1999 b. Eligible basis of building (see instructions)

7b. 267,103

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

8a. 166,031

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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

☐ Yes ☐ No

10. Check the appropriate box for each election:

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))

☐ Yesc. 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)

☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

► Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ► **57-1066514**

MARKET PLACE APARTMENTS, L.P.

C Building identification number **SC9855104**

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.

1	Eligible basis of building	1	267,103.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.6216
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	166,031.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0849
6	Multiply line 3 or line 4 by the percentage on line 5	6	14,096.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	14,096.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	14,096.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	14,096.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	14,096.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the estate will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation Certification▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax ReturnAttachment
Sequence No. 36**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A.** Address of building (do not use P.O. box) (see instructions)Market Place Apartments Bldg. 354
354 Heckle Blvd.
Rock Hill SC 29730**B.** Name and address of housing credit agencySCSHFDA
919 Bluff Road
Columbia, SC 29201**C.** Name, address, and TIN# of building owner receiving an allocationMarket Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514**D.** Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855105

1a. Date of allocation ▶ 12/31/1998 **b** Maximum housing credit dollar amount allowable**2.** Maximum applicable credit percentage allowable**3a.** Maximum qualified basis**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)(C). Enter the percentage to which the eligible
basis was increased (see instructions)**4.** Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)**5.** Date building placed in service**6.** Check the box that describes the allocation for the building (check one only):

- ☐ Newly constructed and federally subsidized ☐ Newly constructed and not federally subsidized ☐ Existing Building
☐ Sec. 42(c) rehabilitation expenditures federally subsidized ☒ Sec. 42(e) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.▶ W. Turner Styons
Signature of authorized official▶ W. Turner Styons
Name (please type or print)▶ 10/5/2001
Date**Part II** First-Year Certification — Completed by Building Owner for First Year of Credit Period Only**7a.** Date building placed in service ▶ 12/31/1999 **b** Eligible basis of building (see instructions)**8a.** Original qualified basis of the building at close of first year of credit period**b.** Are you treating this building as part of a multiple building project for purposes of section 42 (see
instructions)?**9a.** If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?**b.** Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?**10.** Check the appropriate box for each election:**a.** Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))**b.** Elect not to treat large partnership as taxpayer (Section 42(j)(5))**c.** Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)**d.** Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions) ☐ 15-40**Note:** A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each
year of the 15-year compliance period.**Caution:** Read the instructions under Signature (page 4) before signing this part.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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax
year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶ **57-1066514****MARKET PLACE APARTMENTS, L.P.**C Building identification number **SC9855105**

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,916.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7500
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	149,187.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0849
6	Multiply line 3 or line 4 by the percentage on line 5	6	12,666.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	12,666.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	12,666.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	12,666.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	12,666.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit
Allocation Certification**▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A. Address of building (do not use P.O. box) (see instructions)**Market Place Apartments Bldg. 356
356 Heckle Blvd.
Rock Hill SC 29730**B. Name and address of housing credit agency**SCSHFDA
919 Bluff Road
Columbia, SC 29201**C. Name, address, and TIN# of building owner receiving an allocation**Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514**D. Employer identification number of agency**

59-1585639

E. Building identification number (BIN#)

SC9855106

- 1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service
6. Check the box that describes the allocation for the building (check one only):

1b.	\$16,887.97
2.	8.49 %
3a.	\$198,916.00
3b.	130 %
4.	0 %

- 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(c) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ▶ 12/31/1999 b Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?
- 9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?
- b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?
10. Check the appropriate box for each election:
- a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))
- b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))
- c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)
- d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions) ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855106

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,916.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	198,916.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0849
6	Multiply line 3 or line 4 by the percentage on line 5	6	16,888.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	16,888.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	16,888.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	16,888.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	16,888.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

► Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

Attachment
Sequence No. 36

Part I Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A.** Address of building (do not use P.O. box) (see instructions)

Market Place Apartments Bldg. 362
362 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Marker Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ► 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855107

- 1a. Date of allocation ► 12/31/1998 b. Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service ► 3/31/2000
6. Check the box that describes the allocation for the building (check one only):

1b.	\$24,988.74
2.	8.59 %
3a.	\$290,905.00
3b.	130 %
4.	0 %

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

► W. Turner Stryons
Signature of authorized official

► W. Turner Stryons
Name (please type or print)

► 10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ► 03/31/2000 b. Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ 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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))? ☐ Yes ☒ No
10. Check the appropriate box for each election:
- a. Elect to begin credit period the first year after the building is placed in service (Section 42(i)(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 42(d)(4)(B)) (see instructions) ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855107

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	290,905.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	290,905.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	24,989.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	24,989.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	24,989.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	24,989.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	24,989.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation CertificationDo not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 364
364 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855108

1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service

6. Check the box that describes the allocation for the building (check one only):

- 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

1b.	\$24,697.83
2.	8.49 %
3a.	\$290,905.00
3b.	130 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 12/31/1999 b. Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60

d. Elect deep-rent-skewed project (Section 42(d)(4)(B)) (see instructions)

7b.	290,905
8a.	290,905
	☐ Yes ☒ No
	☐ Yes ☐ No
	☐ Yes ☐ No
	☐ Yes ☒ No
	☐ Yes ☐ No
	☐ 25-60 (N.Y.C. only)
	☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. 36a

► Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ► 57-1066514
C Building identification number SC9855108

MARKET PLACE APARTMENTS, L.P.

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.

1	Eligible basis of building	1	290,905.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	290,905.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0849
6	Multiply line 3 or line 4 by the percentage on line 5	6	24,698.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	24,698.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	24,698.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	24,698.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	24,698.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

Attachment
Sequence No. 36

Part I Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 366
366 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855109

1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service

▶ 3/31/2000

6. Check the box that describes the allocation for the building (check one only):

- 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

1b.	\$19,990.99
2.	8.59 %
3a.	\$232,724.00
3b.	130 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 03/31/2000 b. Eligible basis of building (see instructions)

7b. 290,905

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

8a. 232,724

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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

☐ Yes ☐ No

10. Check the appropriate box for each election:

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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**
(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

A Building owner's name

MARKET PLACE APARTMENTS, LP

B Identifying number ▶ **57-1066514**

C Building identification number **SC9855109**

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	290,905.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.8000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	232,724.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	19,991.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	19,991.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	19,991.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	19,991.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	19,991.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

OMB No. 1545-0988

Attachment

Sequence No. 36

▶ Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

Part I Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 368
368 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855110

1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service

6. Check the box that describes the allocation for the building (check one only):

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Syons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 03/31/2000 b. Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60

d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

7b. 290,905
8a. 232,724

☐ Yes ☒ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☒ No

☐ Yes

☐ 25-60 (N.Y.C. only)

☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

► Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ► **57-1066514**
C Building identification number **SC9855110**

MARKET PLACE APARTMENTS, L.P.

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	290,905.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.8000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	232,724.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	19,991.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	19,991.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	19,991.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	19,991.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	19,991.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit
Allocation Certification**▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A. Address of building (do not use P.O. box) (see instructions)**Market Place Apartments Bldg. 372
1333 Coronet Court
Rock Hill SC 29730**B. Name and address of housing credit agency**SCSHFDA
919 Bluff Road
Columbia, SC 29201**C. Name, address, and TIN# of building owner receiving an allocation**Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201**D. Employer identification number of agency**

59-1585639

E. Building identification number (BIN#)

SC9855111

TIN# ▶ 57-1066514

1a. Date of allocation ▶ 12/31/1998 **b. Maximum housing credit dollar amount allowable****2. Maximum applicable credit percentage allowable****3a. Maximum qualified basis****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)(C). Enter the percentage to which the eligible basis was increased (see instructions)**4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)****5. Date building placed in service**

3/31/2000

6. Check the box that describes the allocation for the building (check one only):**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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** — Completed by Building Owner for First Year of Credit Period Only**7a. Date building placed in service** ▶ 3/31/2000 **b. Eligible basis of building (see instructions)****8a. Original qualified basis of the building at close of first year of credit period**

7b. 198,916

8a. 149,187

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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?**☐ Yes ☐ No**10. Check the appropriate box for each election:****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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶ **57-1066514****MARKET PLACE APARTMENTS, L.P.**C Building identification number **SC9855111****D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,916.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7500
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	149,187.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	12,815.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	12,815.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	12,815.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	12,815.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	12,815.

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.***Note:** Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

OMB No. 1545-0988

Attachment
Sequence No. 36Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A. Address of building (do not use P.O. box) (see instructions)**Market Place Apartments Bldg. 376
1333 Coronet Court
Rock Hill SC 29730**B. Name and address of housing credit agency**SCSHFDA
919 Bluff Road
Columbia, SC 29201**C. Name, address, and TIN# of building owner receiving an allocation**Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514**D. Employer identification number of agency**

59-1585639

E. Building identification number (BIN#)

SC9855112

1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible ..
basis was increased (see instructions)

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

5. Date building placed in service

6. Check the box that describes the allocation for the building (check one only):

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 3/31/2000 b Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60

d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

7b. 267,093
8a. 200,320☐ Yes ☒ No☐ Yes ☐ No☐ Yes ☐ No☐ Yes ☒ No☐ Yes☐ 25-60 (N.Y.C. only)☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, LP**

C Building identification number

SC9855112

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	267,093.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7500
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	200,320.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	17,207.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	17,207.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	17,207.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	17,207.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	17,207.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation Certification▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax ReturnAttachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 380
380 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TTN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TTN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855113

1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service

6. Check the box that describes the allocation for the building (check one only):

- 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

1b.	\$12,509.45
2.	8.59 %
3a.	\$145,628.00
3b.	130 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 3/31/2000 b. Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions) ☐ 25-60 (N.Y.C. only) ☐ 15-40

7b.	198,918
8a.	145,628

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**
(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ **Attach to Form 8609 and file with owner's Federal income tax return.**

A Building owner's name

B Identifying number ▶ **57-1066514**

C Building identification number **SC9855113**

MARKET PLACE APARTMENTS, L.P.

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,918.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7321
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	145,628.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	12,509.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	12,509.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	12,509.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	12,509.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	12,509.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation Certification▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax ReturnAttachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A. Address of building** (do not use P.O. box) (see instructions)Market Place Apartments Bldg. 1351
1351 Coronet Court
Rock Hill SC 29730**B. Name and address of housing credit agency**SCSHFDA
919 Bluff Road
Columbia, SC 29201**C. Name, address, and TIN# of building owner receiving an allocation**Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514**D. Employer identification number of agency**

59-1585639

E. Building identification number (BIN#)

SC9855114

- 1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible
basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service ▶ 3/31/2000
6. Check the box that describes the allocation for the building (check one only):

1b.	\$8,543.44
2.	8.59 %
3a.	\$99,458.00
3b.	130 %
4.	0 %

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ W. Turner Styons
Signature of authorized official

▶ W. Turner Styons
Name (please type or print)

▶ 10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only**7a. Date building placed in service** ▶ 3/31/2000 **b. Eligible basis of building** (see instructions)

7b. 198,916

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

8a. 99,458

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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?**☐ Yes ☐ No**10. Check the appropriate box for each election:****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 42(d)(4)(B)) (see instructions)** ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**
(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514

MARKET PLACE APARTMENTS, L.P.

C Building identification number

SC9855114

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,916.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.5000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	99,458.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	8,543.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	8,543.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	8,543.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	8,543.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	8,543.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

OMB No. 1545-0988

Attachment
Sequence No. 36▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A.** Address of building (do not use P.O. box) (see instructions)Market Place Apartments Bldg. 1353
1353 Coronet Court
Rock Hill SC 29730**B.** Name and address of housing credit agencySCSHFDA
919 Bluff Road
Columbia, SC 29201**C.** Name, address, and TIN# of building owner receiving an allocationMarket Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514**D.** Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855115

1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible ...
basis was increased (see instructions)

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

5. Date building placed in service

6. Check the box that describes the allocation for the building (check one only):

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryons
Name (please type or print)10/5/2001
Date**Part II** First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 3/31/2000 b. Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions) ☐ 15-40Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each
year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax
year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855115**D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	198,916.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.5000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	99,458.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0859
6	Multiply line 3 or line 4 by the percentage on line 5	6	8,543.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	8,543.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	8,543.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	8,543.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	8,543.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

Attachment

Sequence No. 36

Part I Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A.** Address of building (do not use P.O. box) (see instructions)

Market Place Apartments Bldg. 1354
1354 Coronet Court
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855116

1a. Date of allocation ▶ 12/31/1998 **b** Maximum housing credit dollar amount allowable

1b. \$17,086.88

2. Maximum applicable credit percentage allowable

2. 8.59 %

3a. Maximum qualified basis

3a. \$198,916.00

b. Check here ☒ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). 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. 0 %

5. Date building placed in service ▶ 3/31/2000**6.** Check the box that describes the allocation for the building (check one only):

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

W. Turner Stryons
Signature of authorized official

W. Turner Stryons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only**7a.** Date building placed in service ▶ 3/31/2000 **b** Eligible basis of building (see instructions)

7b. 198,916

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

8a. 198,916

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.** Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?☐ Yes ☐ No**10.** Check the appropriate box for each election:**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 42(d)(4)(B)) (see instructions)☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855116**D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1 Eligible basis of building	1	198,916.
2 Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	198,916.
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	0.0859
6 Multiply line 3 or line 4 by the percentage on line 5	6	17,087.
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	17,087.
14 Disallowed credit due to Federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	17,087.
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	17,087.
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	17,087.

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.***Note:** Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

► Do not file separately. The building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form**A.** Address of building (do not use P.O. box) (see instructions)Market Place Apartments Bldg. 350
350 Heckle Blvd.
Rock Hill SC 29730**B.** Name and address of housing credit agencySCSHFDA
919 Bluff Road
Columbia, SC 29201**C.** Name, address, and TIN# of building owner receiving an allocationMarket Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ► 57-1066514**D.** Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855103

1a. Date of allocation ► 12/31/1998 **b.** Maximum housing credit dollar amount allowable**2.** Maximum applicable credit percentage allowable**3a.** Maximum qualified basis**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)(C). Enter the percentage to which the eligible basis was increased (see instructions)**4.** Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)**5.** Date building placed in service**6.** Check the box that describes the allocation for the building (check one only):

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

► W. Turner Stryons
Signature of authorized official

► W. Turner Stryons
Name (please type or print)

► 10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only**7a.** Date building placed in service ► 7/14/1999 **b.** Eligible basis of building (see instructions)**8a.** Original qualified basis of the building at close of first year of credit period**b.** Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?**9a.** If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?**b.** Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?**10.** Check the appropriate box for each election:**a.** Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))**b.** Elect not to treat large partnership as taxpayer (Section 42(j)(5))**c.** Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60**d.** Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions) ☐ 25-60 (N.Y.C. only) ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶ **57-1066514****MARKET PLACE APARTMENTS, L.P.**C Building identification number **SC9855103****D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	90,747.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	90,747.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	3,267.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	3,267.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	3,267.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	3,267.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	3,267.

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.***Note:** Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

OMB No. 1545-0988

Attachment
Sequence No. 36Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 352
352 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855104

1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service ▶ 7/14/1999

6. Check the box that describes the allocation for the building (check one only):

a. ☐ Newly constructed and federally subsidizedb. ☐ Newly constructed and not federally subsidizedc. ☒ Existing Buildingd. ☐ Sec. 42(e) rehabilitation expenditures federally subsidizede. ☐ Sec. 42(c) rehabilitation expenditures not federally subsidized

1b.	\$2,726.78
2.	3.6 %
3a.	\$75,744.00
3b.	100 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 7/14/1999 b Eligible basis of building (see instructions)

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

7b. 121,853
8a. 75,744

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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

☐ Yes ☐ No

10. Check the appropriate box for each election:

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))

☐ Yesc. 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 42(d)(4)(B)) (see instructions)

☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855104

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No**. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No**. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No**. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.

1	Eligible basis of building	1	121,853.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.6216
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	75,744.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	2,727.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	2,727.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	2,727.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	2,727.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	2,727.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit
Allocation Certification**► Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended FormA. Address of building (do not use P.O. box) (see instructions)
Market Place Apartments Bldg. 354
354 Heckle Blvd.
Rock Hill SC 29730B. Name and address of housing credit agency
SCSHFDA
919 Bluff Road
Columbia, SC 29201C. Name, address, and TIN# of building owner receiving an allocation
Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ► 57-1066514D. Employer identification number of agency
59-1585639E. Building identification number (BIN#)
SC9855105

- 1a. Date of allocation ► 12/31/1998 b Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service
6. Check the box that describes the allocation for the building (check one only):

1b.	\$2,450.16
2.	3.6 %
3a.	\$68,060.00
3b.	100 %
4.	0 %

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

► W. Turner Stryons
Signature of authorized official

► W. Turner Stryons
Name (please type or print)

► 10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ► 7/14/1999 b Eligible basis of building (see instructions)

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

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

9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)? ☐ Yes ☒ Nob. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))? ☐ Yes ☐ No

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1)) ☐ Yes ☒ Nob. Elect not to treat large partnership as taxpayer (Section 42(j)(5)) ☐ Yes ☒ Noc. 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 42(d)(4)(B)) (see instructions) ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

▶ Attach to Form 8609 and file with owner's Federal income tax return.

Attachment
Sequence No. **36a**

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855105

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.

1	Eligible basis of building	1	90,746.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7500
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	68,060.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	2,450.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	2,450.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	2,450.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	2,450.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	2,450.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation Certification▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended FormA. Address of building (do not use P.O. box) (see instructions)
Market Place Apartments Bldg. 356
356 Heckle Blvd.
Rock Hill SC 29730B. Name and address of housing credit agency
SCSHFDA
919 Bluff Road
Columbia, SC 29201C. Name, address, and TIN# of building owner receiving an allocation
Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514D. Employer identification number of agency
59-1585639E. Building identification number (BIN#)
SC9855106

- 1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible .
basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service ▶ 7/14/1999
6. Check the box that describes the allocation for the building (check one only):

1b.	\$3,266.89
2.	3.6 %
3a.	\$90,747.00
3b.	100 %
4.	0 %

- a. ☐ Newly constructed and federally subsidized b. ☐ Newly constructed and not federally subsidized c. ☒ Existing Building
- d. ☐ Sec. 42(c) rehabilitation expenditures federally subsidized e. ☐ Sec. 42(c) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ W. Turner Styons
Signature of authorized official

▶ W. Turner Styons
Name (please type or print)

▶ 10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ▶ 7/14/1999 b Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?
- 9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?
- b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?
10. Check the appropriate box for each election:
- a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))
- b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))
- c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60
- d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

7b.	90,747
8a.	90,747
	☐ Yes ☒ No
	☐ Yes ☐ No
	☐ Yes ☐ No
	☐ Yes ☒ No
	☐ Yes ☐ No
	☐ 25-60 (N.Y.C. only)
	☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855106

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	90,747.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	90,747.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	3,267.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	3,267.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	3,267.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	3,267.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	3,267.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation CertificationDo not file separately. The Building owner must attach Form 8886,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if ☐ Addition to Qualified Basis ☒ Amended Form

A. Address of building (do not use P.O. box) (see instructions) Market Place Apartments Bldg. 362 362 Heckle Blvd. Rock Hill SC 29730	B. Name and address of housing credit agency SCSHFDA 919 Bluff Road Columbia, SC 29201
C. Name, address, and TIN# of building owner receiving an allocation Market Place Apartments, L.P. 1337 Assembly Street, 2nd Floor Columbia SC 29201 TIN# ▶ 57-1066514	D. Employer identification number of agency 59-1585639 E. Building identification number (BIN#) SC9855107

1a. Date of allocation ▶ 12/31/1998	b. Maximum housing credit dollar amount allowable	1b. \$4,777.63
2. Maximum applicable credit percentage allowable	2. 3.6 %	
3a. Maximum qualified basis	3a. \$132,712.00	
b. Check here ☐ if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)	3b. 100 %	
5. Date building placed in service ▶ 7/14/1999	4. 0 %	
6. Check the box that describes the allocation for the building (check one only):		
a. ☐ Newly constructed and federally subsidized	b. ☐ Newly constructed and not federally subsidized	c. ☒ Existing Building
d. ☐ Sec. 42(c) rehabilitation expenditures federally subsidized	e. ☐ Sec. 42(e) rehabilitation expenditures not federally subsidized	

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official: W. Turner Styons Name (please type or print): W. Turner Styons Date: 10/5/2001

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 7/14/1999	b. Eligible basis of building (see instructions)	7b. 132,712
8a. Original qualified basis of the building at close of first year of credit period	8a. 132,712	
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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?	☐ Yes ☒ No	
10. Check the appropriate box for each election:		
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		

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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): _____

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

MARKET PLACE APARTMENTS, L.P.

B Identifying number ▶

57-1066514

C Building identification number

SC9855107

D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.	
E	Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.	
F	Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	
1	Eligible basis of building	132,712.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	132,712.
4	Part-year adjustment for disposition or acquisition during the tax year	
5	Credit percentage	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	4,778.
7	Additions to qualified basis, if any	
8	Part-year adjustment for disposition or acquisition during the tax year	
9	Credit percentage. Enter one-third of the percentage on line 5	
10	Multiply line 7 or line 8 by the percentage on line 9	
11	Section 42(f)(3)(B) modification	
12	Add lines 10 and 11	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	4,778.
14	Disallowed credit due to Federal grants (see instructions)	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	4,778.
16	Taxpayer's proportionate share of credit for the year (see instructions)	4,778.
17	Adjustments for deferred first-year credit (see instructions)	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	4,778.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

A. Address of building (do not use P.O. box) (see instructions)
Market Place Apartments Bldg. 364
364 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency
SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation
Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency
59-1585639

E. Building identification number (BIN#)
SC9855108

- 1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service ▶ 7/14/1999
6. Check the box that describes the allocation for the building (check one only):

1b.	\$4,777.63
2.	3.6 %
3a.	\$132,712.00
3b.	100 %
4.	0 %

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ▶ 7/14/1999 b Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ 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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))? ☐ Yes ☒ No
10. Check the appropriate box for each election:
- 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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**
(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

► Attach to Form 8609 and file with owner's Federal income tax return.

Attachment
Sequence No. **36a**

A Building owner's name

B Identifying number ► **57-1066514**

MARKET PLACE APARTMENTS, L.P.

C Building identification number **SC9855108**

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.

1	Eligible basis of building	1	132,712.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	132,712.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	4,778.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	4,778.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	4,778.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	4,778.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	4,778.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 366
366 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TTN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TTN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855109

1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service ▶ 7/14/1999

6. Check the box that describes the allocation for the building (check one only):

- 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

1b.	\$3,822.12
2.	3.6 %
3a.	\$106,170.00
3b.	100 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 7/14/1999 b. Eligible basis of building (see instructions)

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

7b. 132,712
8a. 106,170

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60

d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Cautions: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

▶ Attach to Form 8609 and file with owner's Federal income tax return.

Attachment
Sequence No. **36a**

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855109

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	132,712.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.8000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	106,170.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	3,822.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	3,822.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	3,822.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	3,822.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	3,822.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Low-Income Housing Credit

Allocation Certification

OMB No. 1545-0988

Attachment
Sequence No. 36Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 368
368 Heckle Blvd.
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855110

1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible ..
basis was increased (see instructions)

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

5. Date building placed in service

6. Check the box that describes the allocation for the building (check one only):

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Snyons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 7/14/1999 b Eligible basis of building (see instructions)

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

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60d. Elect deep-rent-skewed project (Section 42(d)(4)(B)) (see instructions) ☐ 25-60 (N.Y.C. only) ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

SCHEDULE A
(Form 8609)
(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

► Attach to Form 8609 and file with owner's Federal income tax return.

Attachment
Sequence No. **36a**

A Building owner's name

MARKET PLACE APARTMENTS, L.P.

B Identifying number ► **57-1066514**

C Building identification number **SC9855110**

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No**. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No**. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No**. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.

1	Eligible basis of building	1	132,712.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.8000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	106,170.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	3,822.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	3,822.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	3,822.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	3,822.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	3,822.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit Allocation Certification

Do not file separately. The Building owner must attach Form 8586, Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36

Part I Allocation of Credit — Completed by Housing Credit Agency Only

Check if: ☐ Addition to Qualified Basis ☒ Amended Form

A. Address of building (do not use P.O. box) (see instructions)
Market Place Apartments Bldg. 372
1333 Coronet Court
Rock Hill SC 29730

B. Name and address of housing credit agency
SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation
Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514

D. Employer identification number of agency
59-1585639

E. Building identification number (BIN#)
SC9855111

- 1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
3a. Maximum qualified basis
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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service ▶ 7/14/1999
6. Check the box that describes the allocation for the building (check one only):

1b.	\$2,450.16
2.	3.6 %
3a.	\$68,060.00
3b.	100 %
4.	0 %

- 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(c) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Stryone
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ▶ 7/14/1999 b. Eligible basis of building (see instructions)
8a. Original qualified basis of the building at close of first year of credit period
b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions) 7.
9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?
b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?
10. Check the appropriate box for each election:
a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))
b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))
c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only) ☐ 15-40
d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

7b. 90,747
8a. 68,060

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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 63981U

Form 8609 (Rev. 01-2000)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

▶ Attach to Form 8609 and file with owner's Federal income tax return.

Attachment
Sequence No. **36a**

A Building owner's name

B Identifying number ▶ **57-1066514****MARKET PLACE APARTMENTS, L.P.**C Building identification number **SC9855111**

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	90,747.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7500
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	68,060.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	2,450.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	2,450.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	2,450.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	2,450.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	2,450.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury

Internal Revenue Service

Low-Income Housing Credit
Allocation Certification

Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 376
1333 Coronet Court
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# 57-1066514

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855112

- 1a. Date of allocation 12/31/1998 b. Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service 7/14/1999
6. Check the box that describes the allocation for the building (check one only):

1b.	\$3,289.93
2.	3.6 %
3a.	\$91,387.00
3b.	100 %
4.	0 %

- 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

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

W. Turner Styons
Signature of authorized official

W. Turner Styons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service 7/14/1999 b. Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period 7b. 121,849
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? 8a. 91,387
- 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. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))? ☐ Yes ☐ No
10. Check the appropriate box for each election:
- 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 ☒ No
- 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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855112**D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1 Eligible basis of building	1	121,849.
2 Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7500
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	91,387.
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	0.0360
6 Multiply line 3 or line 4 by the percentage on line 5	6	3,290.
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	3,290.
14 Disallowed credit due to Federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	3,290.
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	3,290.
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	3,290.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation CertificationDo not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended FormA. Address of building (do not use P.O. box) (see instructions)
Market Place Apartments Bldg. 380
380 Heckle Blvd.
Rock Hill SC 29730B. Name and address of housing credit agency
SCSHFDA
919 Bluff Road
Columbia, SC 29201C. Name, address, and TIN# of building owner receiving an allocation
Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514D. Employer identification number of agency
59-1585639E. Building identification number (BIN#)
SC9855113

- 1a. Date of allocation ▶ 12/31/1998 b Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (if zero, enter -0-)
5. Date building placed in service
6. Check the box that describes the allocation for the building (check one only):

1b.	\$2,391.70
2.	3.6 %
3a.	\$66,436.00
3b.	100 %
4.	0 %

- 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(c) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ▶ 7/14/1999 b Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?
- 9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?
- b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?
10. Check the appropriate box for each election:
- a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))
- b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))
- c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60 ☐ 25-60 (N.Y.C. only)
- d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions) ☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**
(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

► Attach to Form 8609 and file with owner's Federal income tax return.

Attachment
Sequence No. **36a**

A Building owner's name

MARKET PLACE APARTMENTS, L.P.

B Identifying number ► **57-1066514**

C Building identification number **SC9855113**

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No**. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No**. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No**. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here**.

1	Eligible basis of building	1	90,747.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.7321
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	66,436.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	2,392.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	2,392.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	2,392.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	2,392.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	2,392.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service**Low-Income Housing Credit
Allocation Certification**Do not file separately. The Building owner must attach Form 8886,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended FormA. Address of building (do not use P.O. box) (see instructions)
Market Place Apartments Bldg. 1351
1351 Coronet Court
Rock Hill SC 29730B. Name and address of housing credit agency
SCSHFDA
919 Bluff Road
Columbia, SC 29201C. Name, address, and TIN# of building owner receiving an allocation
Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201
TIN# ▶ 57-1066514D. Employer identification number of agency
59-1585639E. Building identification number (BIN#)
SC9855114

- 1a. Date of allocation ▶ 12/31/1998 b. Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service
6. Check the box that describes the allocation for the building (check one only):

1b.	\$1,633.43
2.	3.6 %
3a.	\$45,373.00
3b.	100 %
4.	0 %

- 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(c) rehabilitation expenditures not federally subsidized

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)

10/5/2001
Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 7/14/1999 b. Eligible basis of building (see instructions)

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

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

9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)? ☐ Yes ☒ Nob. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))? ☐ Yes ☐ No

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(i)(1)) ☐ Yes ☒ Nob. Elect not to treat large partnership as taxpayer (Section 42(j)(5)) ☐ Yes ☒ Noc. 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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855114**D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	90,746.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.5000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	45,373.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	1,633.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	1,633.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	1,633.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	1,633.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	1,633.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

For Paperwork Reduction Act Notice, see instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation Certification

OMB No. 1545-0988

▶ Do not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax ReturnAttachment
Sequence No. 36**Part I** Allocation of Credit — Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

A. Address of building (do not use P.O. box) (see instructions) Market Place Apartments 1353 Coronet Court Rock Hill SC 29730	B. Name and address of housing credit agency SCSHFDA 919 Bluff Road Columbia, SC 29201
C. Name, address, and TIN# of building owner receiving an allocation Market Place Apartments, L.P. 1337 Assembly Street, 2nd Floor Columbia SC 29201 TIN# ▶ 57-1066514	D. Employer identification number of agency 59-1585639 E. Building identification number (BIN#) SC9855115

- 1a. Date of allocation ▶ 12/31/1999 b. Maximum housing credit dollar amount allowable
2. Maximum applicable credit percentage allowable
- 3a. Maximum qualified basis
- 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)(C). Enter the percentage to which the eligible basis was increased (see instructions)
4. Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)
5. Date building placed in service
6. Check the box that describes the allocation for the building (check one only):
- 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

1b.	\$1,633.43
2.	3.6 %
3a.	\$45,373.00
3b.	100 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

▶ W. Turner Styons Signature of authorized official
 ▶ W. Turner Styons Name (please type or print)
 ▶ 10/5/2001 Date

Part II First-Year Certification — Completed by Building Owner for First Year of Credit Period Only

- 7a. Date building placed in service ▶ 7/14/1999 b. Eligible basis of building (see instructions)
- 8a. Original qualified basis of the building at close of first year of credit period
- b. Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?
- 9a. If box 6a or box 6d is checked, do you elect to reduce eligible basis under Section 42(i)(2)(B)?
- b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?
10. Check the appropriate box for each election:
- a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))
- b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))
- c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60
- d. Elect deep-rent-skewed project (Section 142(d)(4)(B)) (see instructions)

7b.	90,746
8a.	45,373
	☐ Yes ☒ No
	☐ Yes ☐ No
	☐ Yes ☐ No
	☐ Yes ☒ No
	☐ Yes
	☐ 25-60 (N.Y.C. only)
	☐ 15-40

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855115

- D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ **Yes** ☐ **No.** If "No," see instructions.
- E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ **Yes** ☐ **No.** If "No," see instructions and stop here.
- F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☒ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1 Eligible basis of building	1	90,746.
2 Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	0.5000
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	45,373.
4 Part-year adjustment for disposition or acquisition during the tax year	4	
5 Credit percentage	5	0.0360
6 Multiply line 3 or line 4 by the percentage on line 5	6	1,633.
7 Additions to qualified basis, if any	7	
8 Part-year adjustment for disposition or acquisition during the tax year	8	
9 Credit percentage. Enter one-third of the percentage on line 5	9	
10 Multiply line 7 or line 8 by the percentage on line 9	10	
11 Section 42(f)(3)(B) modification	11	
12 Add lines 10 and 11	12	
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13	1,633.
14 Disallowed credit due to Federal grants (see instructions)	14	
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	1,633.
16 Taxpayer's proportionate share of credit for the year (see instructions)	16	1,633.
17 Adjustments for deferred first-year credit (see instructions)	17	
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	1,633.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidiaries and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Form **8609**

(Rev. January 2000)

Department of the Treasury
Internal Revenue ServiceLow-Income Housing Credit
Allocation CertificationDo not file separately. The Building owner must attach Form 8586,
Form 8609, and Schedule A to its Federal Income Tax Return

OMB No. 1545-0988

Attachment
Sequence No. 36**Part I Allocation of Credit** - - Completed by Housing Credit Agency OnlyCheck if: ☐ Addition to Qualified Basis ☒ Amended Form

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

Market Place Apartments Bldg. 1354
1354 Coronet Court
Rock Hill SC 29730

B. Name and address of housing credit agency

SCSHFDA
919 Bluff Road
Columbia, SC 29201

C. Name, address, and TIN# of building owner receiving an allocation

Market Place Apartments, L.P.
1337 Assembly Street, 2nd Floor
Columbia SC 29201

D. Employer identification number of agency

59-1585639

E. Building identification number (BIN#)

SC9855116

TIN# ▶ 57-1066514

1a. Date of allocation ▶ 12/31/1999 b Maximum housing credit dollar amount allowable

2. Maximum applicable credit percentage allowable

3a. Maximum qualified basis

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)(C). Enter the percentage to which the eligible basis was increased (see instructions)

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

5. Date building placed in service ▶ 7/14/1999

6. Check the box that describes the allocation for the building (check one only):

- 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

1b.	\$3,266.86
2.	3.6 %
3a.	\$90,746.00
3b.	100 %
4.	0 %

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 Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official

W. Turner Styons
Name (please type or print)10/5/2001
Date**Part II First-Year Certification** - - Completed by Building Owner for First Year of Credit Period Only

7a. Date building placed in service ▶ 7/14/1999 b Eligible basis of building (see instructions)

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

7b. 90,746
8a. 90,746

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

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

b. Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (Section 42(d)(3))?

10. Check the appropriate box for each election:

a. Elect to begin credit period the first year after the building is placed in service (Section 42(f)(1))

b. Elect not to treat large partnership as taxpayer (Section 42(j)(5))

c. Elect minimum set-aside requirement (Section 42(g)) (see instructions) ☐ 20-50 ☒ 40-60

d. Elect deep-rent-skewed project (Section 42(d)(4)(B)) (see instructions)

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

Note: A separate Schedule A (Form 8609), Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under Signature (page 4) before signing this part.

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 and that the qualified basis of the building has ☐ has not ☒ decreased for this tax year. 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)

**SCHEDULE A
(Form 8609)**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**

▶ Attach to Form 8609 and file with owner's Federal income tax return.

A Building owner's name

B Identifying number ▶

57-1066514**MARKET PLACE APARTMENTS, L.P.**

C Building identification number

SC9855116

- D Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☒ Yes ☐ No. If "No," see instructions.
- E Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☒ Yes ☐ No. If "No," see instructions and stop here.
- F Was there a decrease in the qualified basis of the above building for this tax year? ☐ Yes ☒ No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.**

1	Eligible basis of building	1	90,746.
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	1.0000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) . .	3	90,746.
4	Part-year adjustment for disposition or acquisition during the tax year	4	
5	Credit percentage	5	0.0360
6	Multiply line 3 or line 4 by the percentage on line 5	6	3,267.
7	Additions to qualified basis, if any	7	
8	Part-year adjustment for disposition or acquisition during the tax year	8	
9	Credit percentage. Enter one-third of the percentage on line 5	9	
10	Multiply line 7 or line 8 by the percentage on line 9	10	
11	Section 42(f)(3)(B) modification	11	
12	Add lines 10 and 11	12	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	3,267.
14	Disallowed credit due to Federal grants (see instructions)	14	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	3,267.
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	3,267.
17	Adjustments for deferred first-year credit (see instructions)	17	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18	3,267.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

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For Paperwork Reduction Act Notice, see Instructions for Form 8609.

Schedule A (Form 8609) (Rev. 11-2003)