

APPLICABLE FRACTION WORKSHEET

(Additional buildings)

BIN: AK -			
Previous Low Income Portion of the Building			
1	Enter the applicable fraction that was reported to the IRS as identified on IRS Form 8609A for this building on the first year's tax return.	1	
Unit Percentage of the building			
2	Enter the number of qualified low-income units in the building as of December 31 st of last year.	2	
3	Enter the total number of residential rental units in the building (including both low-income and market rate units) as of December 31 st last year.	3	
4	Divide line 2 by line 3 to determine the unit percentage of the building.	4	0.00%
Floor Space Percentage of the building			
5	Enter the total floor space of all low-income units as of December 31 st last year.	5	
6	Enter the total floor space of all residential rental units (including both low-income and market rate units) as of December 31 st of last year.	6	
7	Divide line 5 by line 6 to determine the floor space percentage of the building.	7	0.00%
Applicable Fraction			
8	Enter the lessor of line 4 or line 7. This is the applicable fraction as of December 31 st last year. **If line 8 is different from line 1 then the applicable fraction for the building has changed and must be identified and explained on the Owner's Certification of Continuing Program Compliance (AHFC form TC-002 updated 3/1/13).	8	

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NOTE: Section 1001 of Title 18 of the U. S. Code makes it a criminal offense to make willful false statements or misrepresentations to any Department or Agency of the United States as to any matter within its jurisdiction.