

Name		Federal ID Number or SSN		Nebraska ID Number	
Mailing Address		City	State		ZIP Code
NIFA Project Number	Project Name		Building ID Number (BIN)		

- ☐ Transferring all AHTCs. (See instructions)
- ☐ Multiple-year transfer to a single recipient for years: 20_____ through 20_____
- ☐ Multiple-year transfer includes a stub year. (See instructions)

A Name	B		C Date of Ownership	D Allocation Year	E Allocation Amount
	Social Security Number	Federal ID Number			
Total					

I declare under penalties of law that I have examined this notice, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature

Title

Date _____

Print Name

Email Address

Phone Number

Submit this application via the Nebraska Department of Revenue's secure file sharing system [here](#). Retain a copy of this form for your records.

Instructions

Who Must File. Any person or entity allocating, transferring, selling, or assigning Nebraska affordable housing tax credits (AHTCs) must file a Notice of Allocation, Transfer, Sale, or Assignment of Nebraska Affordable Housing Tax Credits (AHTC Notice). The person or entity allocating, transferring, selling, or assigning AHTCs (transferor) must submit a separate AHTC Notice for each project.

Separate AHTC Notices must be submitted to report each Project Owner's allocation of AHTCs and any subsequent transfer, sale, or assignment by a qualified taxpayer. Project Owner means a flow-through entity with a direct or indirect ownership interest in the qualified project (building).

When and Where to File. The Project Owners and any qualified taxpayer must file the required AHTC Notice at least 30 days prior to any qualified taxpayer claiming the related AHTCs. The Nebraska Department of Revenue (DOR) will not allow any AHTCs to offset the corporate income tax, financial institution tax, or premium tax liability of a qualified taxpayer until every transferor files the required AHTC Notice that establishes that the qualified taxpayer has AHTCs to use. A qualified taxpayer cannot use AHTCs in any tax year prior to the year the qualified taxpayer obtained an ownership interest in the project.

How to Complete the AHTC Notice

Name and Address. An individual must enter his or her name, as entered on the tax return covered by this agreement, and current address. The spouse's name must also be entered if this agreement is for Nebraska individual income tax and a married, filing jointly return was filed for any of the taxable periods being extended.

A business entity must enter the entity's name and business address.

Federal ID Number. Enter the Federal ID number assigned by the IRS in each of the applicable fields.

NIFA Project Number. Enter the NIFA Project Number assigned by NIFA. This number is on the Nebraska Affordable Housing Tax Credit Eligibility Statement, Form 8609N.

Building ID Number. Enter the Building ID Number assigned by NIFA. This number is on the Form 8609N. If the allocation is for more than one building enter "see attached". Attach a schedule detailing the allocation related to each BIN. A separate schedule should be attached for each person or entity receiving an allocation.

Transferring all AHTCs. Check this box if you are transferring all AHTCs awarded for this project to one or more recipients for a single year. If you check this box, AHTCs do not need to be broken down by BIN.

Multiple Year Transfer To a Single Recipient. If applicable, check this box and enter the years for which AHTCs are being transferred.

Multiple Year Transfer Includes a Stub Year. If applicable, check this box and identify the amount of AHTCs transferred for the stub years and non-stub years either on this notice or on an attached schedule. A stub year is when a qualified development is not fully occupied for the entire first year of the credit period. AHTCs are limited to the federal LIHTC amount allowed in the first year of the credit period. Under the federal LIHTC rules, the amount of AHTC reduction in the first year of the credit period may be claimed in seventh year of the LIHTC credit period.

Column B. Column B must include the social security number or federal ID number of each person or entity receiving AHTCs.

Column C. Enter the date each person or entity receiving AHTCs became part of the ownership structure of the entity that is allocating, transferring, selling, or assigning AHTCs.

Column D. Enter the year for which the allocation is being made. If the allocation is for more than one year, enter "see attached". Attach a schedule detailing the yearly allocation for each BIN. A separate schedule should be attached for each person or entity receiving an allocation.

Column E. Enter the amount allocated for the year entered in column D. If the allocation is for more than one year enter "see attached" and follow the instructions for Column D.

Signature. The transferor's owner, partner, member, corporate officer, or person authorized by an attached [Power of Attorney, Form 33](#), must sign the AHTC Notice.