Form	8874-A
(March	2007)
	nent of the Treasury Revenue Service

# Notice of Qualified Equity Investment for New Markets Credit

1	Name of qualified community development entity (CDE)	2	EIN of qualified CDE						
3	If applicable, name of parent taxpayer with whom CDE files a consolidated tax return	4 If applicable, EIN of parent taxpayer with whom CDE a consolidated tax return							
5	Name of taxpayer making qualified equity investment	6	TIN of taxpayer making qualified equity investment						
7	Date of qualified equity investment (mm/dd/yyyy)	8	Amount of qualified equity investment						
	/ /								
9	Total allowable credit								
10 a	Allowable credit: Year 1								
b	Allowable credit: Year 2								
c Allowable credit: Year 3									
d	Allowable credit: Year 4	_							
e Allowable credit: Year 5									
f Allowable credit: Year 6		_							
g	Allowable credit: Year 7								
	Under penalties of perjury, I declare that the qualified equity invest	l tment i	dentified above was received by the CDE identified above.						
Plea									
Sigr Her			Date						
	Type or print name								

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49311G

Form 8874-A (3-2007)

## **General Instructions**

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

#### **Purpose of Form**

CDEs must provide notice to any taxpayer who acquires a qualified equity investment in a CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets credit. This form is used to make the notification as required under Regulations section 1.45D-1(g)(2)(i)(A).

#### Where To File

Attn: LIHC Unit DP 607 South, Philadelphia Campus Internal Revenue Service P.O. Box 331 Bensalem, PA 19020

#### When To File

The original signed form must be provided by the CDE to the taxpayer no later than 60 days after the date the taxpayer makes the investment in the CDE. Send a copy of the form to the IRS at the address listed above. Keep a copy for your records.

A separate form must be provided for each qualified equity investment.

### **Additional Information**

For more details, see Form 8874, New Markets Credit, Pub. 954, Tax Incentives for Distressed Communities, section 45D, Regulations section 1.45D-1, or *www.cdfifund.gov.* 

#### **Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping				4	hr.,	32	min.
Learning about the law or the form						12	min.
Preparing and sending the form to the IRS						.16	min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee,

SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* above.