

## Ohio New Markets: Notice of Qualified Equity Investment

Capitalized terms have the meanings given them in Ohio Revised Code Section 5725.33(A), Ohio Administrative Code section 122:22-1-01, or the Allocation Agreement between the Community Development Entity identified below and the Ohio Department of Development (“Development”).

1. Name of Qualified Community Development Entity (CDE):	
2. EIN of Qualified CDE:	
3. If applicable, name of parent taxpayer with which CDE files a consolidated tax return:	
4. If applicable, EIN of parent taxpayer with which CDE files a consolidated tax return:	
5. Name of taxpayer making Qualified Equity Investment (QEI):	
6. EIN of taxpayer making QEI:	
7. *Adjusted Purchase Price paid for the QEI:	
Amount paid for the QEI:	
Percentage of qualified low-income community investments made by the Qualified CDE in Ohio:	
8. Total credit to be allowed:	
8.1. Credit - Year 1 (0%):	\$0
8.2. Credit - Year 2 (0%):	\$0
8.3. Credit - Year 3 (7%):	
8.4. Credit - Year 4 (8%):	
8.5. Credit - Year 5 (8%):	
8.6. Credit - Year 6 (8%):	
8.7. Credit - Year 7 (8%):	

\*As defined in section 5725.33(A) of the Revised Code, “Adjusted Purchase Price” means the amount paid for qualified equity investments multiplied by the qualified low-income community investments made by the issuer in projects located in this state as a percentage of the total amount of qualified low-income community investments made by the issuer in projects located in all states on the credit allowance date during the applicable tax year.

The undersigned acknowledges that a copy of this Notice is being submitted to the Ohio Department of Development as part of the process to obtain a financial benefit from the State of Ohio, that the State of Ohio will rely on the information provided in this Notice to issue tax credits, and that presenting a false claim to the State of Ohio may subject the undersigned and/or the CDE to criminal and/or civil penalties as provided for in Ohio Revised Code § 2921.13. Further, the undersigned, individually and on behalf of the CDE, swears or affirms under penalty of law, that he/she is an authorized representative of the CDE and that all of the information provided in this Notice is true, correct and complete.

---

Signature of Authorized Representative of CDE

Date

---

Type or print name and title

**Purpose of Form:**

The Allocation Agreement between Development and the CDE identified above requires the CDE to provide notice to any taxpayer who makes a Qualified Equity Investment in the CDE at its original issue that the equity investment is a Qualified Equity Investment entitling the taxpayer to claim Ohio new markets credit.

**Where to File:**

Attn: Ohio New Markets Tax Credit Program Manager  
Ohio Department of Development, Urban Development Division  
77 South High Street, 26<sup>th</sup> Floor  
Columbus, OH 43215

**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 Development at the address listed above. Keep a copy for your records.

A separate form must be provided for each taxpayer making a Qualified Equity Investment.