

New York State Department of Taxation and Finance

Claim for Low-Income Housing Credit



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Name(s) as shown on return	Identifying number as shown on return

Attach this form to your New York State corporation tax return or income tax return.

• Building owners must complete Part I, lines 1 through 8, and also Parts II, III, or IV, whichever apply.

• Partners, New York S corporation shareholders, or beneficiaries must complete Part I, lines 5 through 8, and Part V.

Part I — Current year credit

1	Number of Forms DTF-625 attached	1.	
2	Eligible basis of building(s) (total from attached Form(s) DTF-625-ATT, line 1)	2.	
3	Qualified basis of low-income building(s) (total from attached Forms DTF-625-ATT, line 3)	3.	
4	Current year credit (total from attached Form(s) DTF-625-ATT; see instructions)	4.	
5	Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part V)	5.	
6	Add lines 4 and 5	6.	
7	Fiduciary: Enter credit allocated to beneficiaries (from Part III)	7.	
8	Total current year credit (subtract line 7 from line 6)	8.	
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Part II — Computation of credit (Article 9-A, 32, and 33 corporations except New York S corporations)

9	Total credit computed for the current tax year (enter amount from line 8)	9.	
10	Tax before credits (see instructions)	10.	
11	Enter other credits used (see instructions)	11.	
12	Net tax (subtract line 11 from line 10)	12.	
13	Tax limitation (enter appropriate tax):		
	Article 9-A: enter the larger of the tax on minimum taxable income base or fixed dollar minimum tax		
	Article 32: enter minimum of \$250		
	Article 33: enter minimum of \$250 (combined filers see instructions)	13.	
14	Tax credit limitation (subtract line 13 from line 12; if line 13 is greater than line 12, enter "0")	14.	
15	Tax credit used for the current tax year (enter line 9 or line 14 amount, whichever is less)	15.	
16	Tax credit carried forward (subtract line 15 from line 9)	16.	

Part III — Beneficiary's and fiduciary's share of credit (attach additional sheets if necessary)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	С BIN of building	D Share of credit	
Total				
Fiduciary				

Part IV — Partner's and shareholder's share of credit attributable to multiple buildings (attach additional sheets if necessary)

Δ	B	C	D
A Partner's or shareholder's name	B Identifying number	C BIN of building	D Share of Iow-income housing credit

Part V — Partnership, New York S corporation, and estate and trust information (attach additional sheets if necessary)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust, and received a share of the low-income housing credit from a pass-through entity, complete the following information for each partnership, New York S corporation, or estate or trust.

A Name of entity	B Type*	C Employer ID number	D BIN of building	E Share of low-income housing credit
Total (add amounts in column E; enter here and on line 5) .				

*Enter **P** for partnership, **S** for a New York S corporation, or **ET** for an estate or trust.

