



Low-Income Housing Credit Annual Statement

File this form with the building owner's New York State income tax or franchise tax return.

Building owner's name as shown on return	Identification number
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Part 1 – Compliance information

- A.** New York State building identification number (BIN)
- B.** Mark an **X** in one box if this Form DTF-625-ATT is for:
 newly constructed or existing building IRC section 42(e) rehabilitation expenditures
- C.** Do you have in your records the original Form DTF-625 (or a copy of the original) signed and issued by the housing credit agency for the building in **A**? Yes No
 If *No*, **stop**; do not complete Part 2 (*see instructions*).
- D.** Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of New York State Public Housing Law Article 2-A and IRC section 42 as of the end of the tax year for which this form is being filed? Yes No
 If *No*, **stop**; do not complete Part 2 (*see instructions*).
- E.** Was there a decrease in the qualified basis of the building in **A** for the tax year for which you are filing this form? Yes No
 If *Yes*, see the instructions. If *No*, **and** the entire credit has been claimed in prior tax years, **stop**; do not complete Part 2.

Part 2 – Computation of credit

1 Eligible basis of building	1.	
2 Low-income portion (<i>smaller of unit fraction or floor-space fraction</i>)	2.	<input style="width: 40px;" type="text"/> . <input style="width: 60px;" type="text"/>
3 Qualified basis of low-income building. Multiply line 1 by line 2 (<i>see instructions for exceptions</i>)	3.	
4 Part-year adjustment for disposition or acquisition during the tax year	4.	
5 Credit percentage (<i>round decimal to the fourth place</i>)	5.	<input style="width: 40px;" type="text"/> . <input style="width: 60px;" type="text"/>
6 Multiply line 3 or line 4 by the percentage (decimal) on line 5 (<i>see instructions</i>)	6.	
7 Additions to qualified basis, if any	7.	
8 Part-year adjustment for disposition or acquisition during the tax year	8.	
9 Credit percentage. Enter one-third of the percentage on line 5 (<i>round decimal to the fourth place</i>)	9.	
10 Multiply line 7 or line 8 by the percentage on line 9 (<i>see instructions</i>)	10.	
11 Internal Revenue Code (IRC) section 42(f)(3)(B) modification	11.	
12 Add lines 10 and 11	12.	
13 Credit for building before line 15 reduction. Subtract line 12 from line 6	13.	

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14 Enter the amount from line 13 on the front page	14.	
15 Disallowed credit due to federal grants	15.	
16 Credit allowed for building for tax year. Subtract line 15 from line 14, but do not enter more than the amount shown on Form DTF-625, Part 1, line 1b	16.	
17 Taxpayer's proportionate share of credit for the year	17.	
18 Adjustments for deferred first-year credit	18.	
19 Taxpayer's credit. Add lines 17 and 18. Enter here and on Form DTF-624, Part 1, line 3 (see instructions for Form DTF-624)	19.	

