



Claim for Low-Income Housing Credit

DTF-624

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

File this form with your New York State franchise tax return or income tax return.

Part 1 – Current-year credit (see instructions)

| | | | |
|--|---|---|--|
| 1 Number of Forms DTF-625-ATT included (see instructions) | • | 1 | |
| 2 Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/> | | | |
| If Yes, enter the building identification number (BIN) of the building(s) that had a decreased basis. If you need more space, use a separate schedule. | | | |
| (1) _____ (2) _____ (3) _____ (4) _____ | | | |
| 3 Current-year credit (total from all Form(s) DTF-625-ATT; see instructions) | • | 3 | |
| 4 Carryover of credit (see instructions) | • | 4 | |
| 5 Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5; see instr.) | • | 5 | |
| 6 Add lines 3, 4, and 5 | • | 6 | |
| 7 Fiduciary: Enter credit allocated to beneficiaries (from Part 3; see instructions) | • | 7 | |
| 8 Total current-year credit (subtract line 7 from line 6) | • | 8 | |

Individuals: Complete Part 6.

Partnerships: Enter the line 8 amount and code **624** on Form IT-204, line 147.

Fiduciaries: Complete Part 6.

New York S corporations: Enter the line 8 amount on the appropriate line of Form CT-34-SH.

Corporations, including all corporate partners: Complete Part 2 below to compute the amount of credit to be transferred to your franchise tax return.

Part 2 – Computation of credit (Completed by Article 9-A, 32, and 33 corporations, including corporate partners, but not by New York S corporations) (see instructions)

| | | | |
|--|---|----|--|
| 9 Total credit available for the current tax year (enter amount from line 8) | • | 9 | |
| 10 Total recapture (enter amount from all Forms DTF-626, line 14) | • | 10 | |
| 11 Total credit available for the current tax year after recapture (see instructions) | • | 11 | |
| 12 Tax before credits (see instructions) | • | 12 | |
| 13 Enter other credits used (see instructions) | • | 13 | |
| 14 Net tax (subtract line 13 from line 12) | • | 14 | |
| 15 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 250 | | | |
| Article 33: enter minimum of 250 (combined filers see instructions) | | | |
| 16 Tax credit limitation (subtract line 15 from line 14; if line 15 is greater than line 14, enter 0) | • | 16 | |
| 17 Tax credit used for the current tax year (enter amount from line 11 or line 16, whichever is less; see instr.) .. | • | 17 | |
| 18 Tax credit carried forward (subtract line 17 from line 11) | • | 18 | |

Part 3 – Beneficiary's and fiduciary's share of credit (use additional sheets if necessary; see instructions)

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

A If you are claiming this credit as a corporate partner, mark an **X** in the box



