



Department of Taxation and Finance

# Low-Income Housing Credit Annual Statement

Tax Law – Article 1, Section 18

# DTF-625-ATT

File this form with the building owner's New York State income tax or franchise tax return.  
(See the instructions, Form DTF-625-ATT-I, for assistance completing this form.)

Building owner's name as shown on return	Taxpayer identification number
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## Part 1 – Compliance information

- A** New York State building identification number (BIN) from Form DTF-625 ..... **A**
- B** Mark an **X** in one box if this Form DTF-625-ATT is for (see instructions):  
 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 line **A**? (see instructions) ..... **C** Yes  No   
 If No, **stop**; do not complete Part 2 (see instructions).
- D** Did the building in line **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 Internal Revenue Code (IRC) section 42 as of the end of the tax year for which this form is being filed? ..... **D** 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 line **A** for the tax year for which you are filing this form? ..... **E** 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 .....	<b>1</b>		.00
2 Low-income portion (smaller of unit fraction or floor-space fraction).....	<b>2</b>		
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) .....	<b>3</b>		.00
4 Part-year adjustment for disposition or acquisition during the tax year (see instructions) .....	<b>4</b>		.00
5 Credit percentage (round decimal to the fourth place; see instructions) .....	<b>5</b>		
6 Multiply line 3 or line 4 by the percentage (decimal) on line 5 (see instructions) .....	<b>6</b>		.00
7 Additions to qualified basis, if any (see instructions).....	<b>7</b>	.00	
8 Part-year adjustment for disposition or acquisition during the tax year (see instr.)	<b>8</b>	.00	
9 Credit percentage. Enter one-third of the percentage on line 5 (round decimal to the fourth place; see instructions) .....	<b>9</b>		
10 Multiply line 7 or line 8 by the percentage on line 9 (see instructions) .....	<b>10</b>	.00	
11 IRC section 42(f)(3)(B) modification (see instructions).....	<b>11</b>	.00	
12 Add lines 10 and 11.....	<b>12</b>		.00
13 Credit for building before line 15 reduction. Subtract line 12 from line 6.....	<b>13</b>		.00

(continued on back)

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<b>14</b> Enter the amount from <b>line 13</b> on the front page .....	<b>14</b>	.00
<b>15</b> Disallowed credit due to federal grants ( <i>see instructions</i> ).....	<b>15</b>	.00
<b>16</b> Credit allowed for building for the 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 .....	<b>16</b>	.00
<b>17</b> Taxpayer's proportionate share of credit for the tax year ( <i>see instructions</i> ).....	<b>17</b>	.00
<b>18</b> Adjustments for deferred first-year credit ( <i>see instructions</i> ) .....	<b>18</b>	.00
<b>19</b> Taxpayer's credit. Add lines 17 and 18. Enter here and include on Form DTF-624, Part 1, line 3 ( <i>see instructions for Form DTF-624</i> ) .....	<b>19</b>	.00

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