



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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If you are claiming this credit as a transferee, mark an **X** in the box  and enter the SLIHC tracking ID:

### 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 .....	1		.00
2	Low-income portion (smaller of unit fraction or floor-space fraction).....	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) .....	3		.00
4	Part-year adjustment for disposition or acquisition during the tax year (see instructions) .....	4		.00
5	Credit percentage (round decimal to the fourth place; see instructions) .....	5		
6	Multiply line 3 or line 4 by the percentage (decimal) on line 5 (see instructions) .....	6		.00
7	Additions to qualified basis, if any (see instructions).....	7		.00
8	Part-year adjustment for disposition or acquisition during the tax year (see instr.)	8		.00
9	Credit percentage. Enter one-third of the percentage on line 5 (round decimal to the fourth place; see instructions) .....	9		
10	Multiply line 7 or line 8 by the percentage on line 9 (see instructions) .....	10		.00
11	IRC section 42(f)(3)(B) modification (see instructions).....	11		.00
12	Add lines 10 and 11.....	12		.00
13	Credit for building before line 15 reduction. Subtract line 12 from line 6.....	13		.00

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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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