

Name(s) as shown on return

New York State Department of Taxation and Finance

Claim for Low-Income Housing Credit

Identifying number as shown on return

DTF-624

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

- Building owners must complete Part I, lines 1 through 9, and also Parts II, III, or IV, whichever apply.
- Partners, New York S corporation shareholders, or beneficiaries must complete Part I, lines 5 through 9, and Part V. Corporate partners also complete Part II.

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. | |
| 3a | Qualified basis of low-income building(s) (total from attached Forms DTF-625-ATT, line 3) | 3a. | |
| 3b | Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? Yes No | | |
| | If Yes, enter the building identification number (BIN) of the building(s) that had a decreased basis. | | |
| | If you need more space, attach a schedule. | | |
| | (1) (2) (3) (4) | | |
| 4 | Current year credit (total from attached Form(s) DTF-625-ATT; see instructions) | 4. | |
| 5 | Carryover of credit from preceding period | 5. | |
| 6 | Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part V) | 6. | |
| 7 | Add lines 4, 5, and 6 | 7. | |
| 8 | Fiduciary: Enter credit allocated to beneficiaries (from Part III) | 8. | |
| 9 | Total current year credit (subtract line 8 from line 7) | 9. | • |

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

| 10 | Total credit available for the current tax year (enter amount from line 9) | 10. | |
|----|--|-----|--|
| 11 | Tax before credits (see instructions) | 11. | |
| 12 | Enter other credits used (see instructions) | 12. | |
| 13 | Net tax (subtract line 12 from line 11) | 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) | 14. | |
| 15 | Tax credit limitation (subtract line 14 from line 13; if line 14 is greater than line 13, enter "0") | 15. | |
| 16 | Tax credit used for the current tax year (enter line 10 or line 15 amount, whichever is less) | 16. | |
| 17 | Tax credit carried forward (subtract line 16 from line 10) | 17. | |
| | | | |

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 | C 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)

| A Partner's or shareholder's name | B Identifying number | C BIN of building | D Share of low-income housing credit |
|--------------------------------------|-------------------------|----------------------|--|
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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 6) . | | | | |

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

