

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

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.

