



Low-Income Housing Credit Allocation and Certification

(See instructions, Form DTF-625-I, for assistance in completing this form.)

Part 1 — Allocation of credit — Completed by New York State Division of Housing and Community Renewal (DHCR)

Mark an X in the box if: [ ] Addition to qualified basis [ ] Amended form [ ] This property is receiving a federal LIHC

Form with fields for: Address of building (do not use PO box), Name and address of building owner receiving allocation, New York State building identification number (BIN), Taxpayer identification number of building owner receiving allocation

Form with fields 1a-6g: 1a Date of allocation, 1b Maximum housing credit dollar amount allowable, 2 Maximum applicable credit percentage allowable, 3a Maximum qualified basis, 3b Mark an X in the box if the eligible basis used in the computation of line 3a was increased, 4 Percentage of the aggregate basis financed by tax-exempt bonds, 5 Date building placed in service, 6 Mark an X in the boxes that describe the allocation for the building

Under penalties of perjury, I certify that the allocation made is in compliance with the requirements of Article 2-A of the New York State Public Housing Law and section 42 of the IRC, and that I have examined Part 1 of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Form with fields: Signature of authorized official, Name (type or print), Date

Part 2 — First-year certification — Completed by building owner with respect to the first year of the credit period

Form with fields 7a Date building placed in service, 7b Eligible basis of building, 8a Original qualified basis of the building at close of first year of credit period

Form with fields 8b-10: 8b Are you treating this building as part of a multiple building project for purposes of IRC section 42?, 9a If box 6a or box 6d is marked, do you elect to reduce eligible basis under IRC section 42(i)(2)(B)?, 9b For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce the eligible basis by disproportionate costs of non-low-income units (IRC section 42(d)(3)(B))?, 10 Mark the appropriate box for each election: Caution: Once made, the following elections are irrevocable.



Under penalties of perjury, I certify that the building described on this form qualifies as part of a qualified low-income housing project and meets the requirements of New York State Public Housing Law Article 2-A and IRC section 42. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of building owner or authorized individual	Taxpayer identification number	Date
Name (type or print)		

**Where to file**

Send your properly completed Form(s) DTF-625 to the following address:

**INCOME TAX AUDIT ADMINISTRATOR 1  
INCOME/FRANCHISE DESK AUDIT BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

Additionally, you must file Form DTF-625-ATT with your return for each year of the 15-year compliance period. Use Form DTF-624, *Claim for Low-Income Housing Credit*, to claim the credit. See the instructions for these forms for filing information.

