



# DTF-624

New York State Department of Taxation and Finance

# Claim for Low-Income Housing Credit

Name(s) as shown on return

Identifying number as shown on return

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

### Part 1 — Current-year credit

- 1 Number of Forms DTF-625-ATT attached ..... ● **1.**
- 2 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) \_\_\_\_\_
- 3 Current-year credit (total from attached Form(s) DTF-625-ATT; see instructions) ..... ● **3.**
- 4 Carryover of credit (see instructions) ..... ● **4.**
- 5 Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5) ... ● **5.**
- 6 Add lines 3, 4, and 5 ..... ● **6.**
- 7 Fiduciary: Enter credit allocated to beneficiaries (from Part 3) ..... ● **7.**
- 8 Total current-year credit (subtract line 7 from line 6) ..... ● **8.**

**Individuals** — Enter the line 8 amount and code **624** on Form IT-201-ATT, line 6 or Form IT-203-ATT, line 7.

**Partnerships** — Enter the line 8 amount and code **624** on Form IT-204, line 147.

**Fiduciaries** — Include the line 8 amount on Form IT-205, line 10.

**New York S corporations** — Enter the line 8 amount on the appropriate line of Form CT-34-SH.

**Corporations, including all corporate partners** — Complete Part 2 below to compute the amount of credit to be transferred to your franchise tax return.

### Part 2 — Computation of credit (Completed by Article 9-A, 32, and 33 corporations, including corporate partners, but not by New York S corporations)

- 9 Total credit available for the current tax year (enter amount from line 8) ..... ● **9.**
- 10 Total recapture (enter amount from all Forms DTF-626, line 14) ..... ● **10.**
- 11 Total credit available for the current tax year after recapture (see instructions) ..... ● **11.**
- 12 Tax before credits (see instructions) ..... ● **12.**
- 13 Enter other credits used (see instructions) ..... ● **13.**
- 14 Net tax (subtract line 13 from line 12) ..... ● **14.**
- 15 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 **250**  
Article 33: enter minimum of \$250 (combined filers see instructions) ..... ● **15.**
- 16 Tax credit limitation (subtract line 15 from line 14; if line 15 is greater than line 14, enter 0) ..... ● **16.**
- 17 Tax credit used for the current tax year (enter line 11 or line 16 amount, whichever is less) ..... ● **17.**
- 18 Tax credit carried forward (subtract line 17 from line 11) ..... ● **18.**

### Part 3 — 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			

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Please file this original scannable credit form with the Tax Department.

