



# Claim for Low-Income Housing Credit

# DTF-624

Name(s) as shown on return	Identifying number as shown on return
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File this form with your New York State franchise tax return or income tax return.

### Part 1 – Current-year credit (see instructions)

1 Number of Forms DTF-625-ATT included (see instructions) .....	•	<b>1</b>	
2 Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? (see instructions) ..... Yes • <input type="checkbox"/> No <input type="checkbox"/>			
If Yes, enter the building identification number (BIN) of the building(s) that had a decreased basis. If you need more space, use a separate schedule.			
(1) _____ (2) _____ (3) _____ (4) _____			
3 Current-year credit (total from all Form(s) DTF-625-ATT; see instructions) .....	•	<b>3</b>	
4 Carryover of credit (see instructions) .....	•	<b>4</b>	
5 Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5; see instr.) .....	•	<b>5</b>	
6 Add lines 3, 4, and 5 .....	•	<b>6</b>	
7 Fiduciary: Enter credit allocated to beneficiaries (from Part 3; see instructions) .....	•	<b>7</b>	
8 Total current-year credit (subtract line 7 from line 6) .....	•	<b>8</b>	

**Individuals:** Complete Part 6.

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

**Fiduciaries:** Complete Part 6.

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

**C 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) (see instructions)

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

### Part 3 – Beneficiary's and fiduciary's share of credit (use additional sheets if necessary; see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C BIN of building	D Share of credit (see instructions)
Total (see instructions)			
Fiduciary			

**A** If you are claiming this credit as a corporate partner, mark an **X** in the box ..... •

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**Part 4 – Partner’s and shareholder’s share of credit attributable to multiple buildings**  
*(use additional sheets if necessary; see instructions)*

A Partner’s or shareholder’s name	B Identifying number	C BIN of building	D Share of low-income housing credit

**Part 5 – Partnership, New York S corporation, and estate and trust information** *(use additional sheets if necessary; see instr.)*

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 flow-through entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for New York S corporation, or **ET** for 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 5)* .....

**Part 6 – Application of credit and computation of carryover** (Article 22 only)

19 Tax due before credits <i>(see instructions)</i> .....	<b>19</b>	
20 Tax credits claimed before this credit <i>(see instructions)</i> .....	<b>20</b>	
21 Subtract line 20 from line 19.....	<b>21</b>	
22 Credit used for the current tax year <i>(enter amount from line 8 or line 21, whichever is less; see instructions)</i> .....	<b>22</b>	
23 Amount of credit available for carryover to next year <i>(subtract line 22 from line 8)</i> .....	<b>23</b>	

