



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.
• Building owners must complete Part 1, lines 1 through 8, and also Parts 2, 3, 4, 5, or 6, whichever apply.
• Partners, New York S corporation shareholders, beneficiaries, and corporate partners, see instructions.

Part 1 — Current-year credit

1 Number of Forms DTF-625 attached
2 Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year?
3 Current-year credit (total from attached Form(s) DTF-625-ATT; see instructions)
4 Carryover of credit (see instructions)
5 Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5)
6 Add lines 3, 4, and 5
7 Fiduciary: Enter credit allocated to beneficiaries (from Part 3)
8 Total current-year credit (subtract line 7 from line 6)

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 on Form IT-204, line 26.
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)
10 Total recapture (enter amount from all Forms DTF-626, line 14)
11 Total credit available for the current tax year after recapture (see instructions)
12 Tax before credits (see instructions)
13 Enter other credits used (see instructions)
14 Net tax (subtract line 13 from line 12)
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 minimum of \$250
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)
17 Tax credit used for the current tax year (enter line 11 or line 16 amount, whichever is less)
18 Tax credit carried forward (subtract line 17 from line 11)

Part 3 — Beneficiary's and fiduciary's share of credit (attach additional sheets if necessary)

Table with 4 columns: A Beneficiary's name (same as on Form IT-205, Schedule C), B Identifying number, C BIN of building, D Share of credit. Rows include Total and Fiduciary.

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

Part 4 — 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 5 — 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. 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)
(see the instructions to determine if you are required to complete this part)

19 Total current-year credit (from line 8).....	19.	.	.
20 Amount that you applied against your 2005 tax	20.	.	.
21 Amount of credit available for carryover to 2006 (subtract line 20 from line 19).....	21.	.	.

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