



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, Form DTF-624-I.

Part 1 — Current-year credit

- Number of Forms DTF-625-ATT attached ● **1.**

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- 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) _____
- Current-year credit (total from attached Form(s) DTF-625-ATT; see instructions) ● **3.**

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- Carryover of credit (see instructions) ● **4.**

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- Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5) ... ● **5.**

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- Add lines 3, 4, and 5 ● **6.**

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- Fiduciary: Enter credit allocated to beneficiaries (from Part 3) ● **7.**

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- Total current-year credit (subtract line 7 from line 6) ● **8.**

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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 27.

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)

- Total credit available for the current tax year (enter amount from line 8) ● **9.**

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- Total recapture (enter amount from all Forms DTF-626, line 14) ● **10.**

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- Total credit available for the current tax year after recapture (see instructions) ● **11.**

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- Tax before credits (see instructions) ● **12.**

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- Enter other credits used (see instructions) ● **13.**

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- Net tax (subtract line 13 from line 12) ● **14.**

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- 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.**

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- Tax credit limitation (subtract line 15 from line 14; if line 15 is greater than line 14, enter 0) ● **16.**

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- Tax credit used for the current tax year (enter line 11 or line 16 amount, whichever is less) ● **17.**

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- Tax credit carried forward (subtract line 17 from line 11) ● **18.**

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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.

