



# 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

1 Number of Forms DTF-625-ATT included .....	•	1		
2 Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? ..... 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) .....	•	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:** 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.

**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 <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) .....	•	16		
17 Tax credit used for the current tax year (enter amount from line 11 or line 16, whichever is less; see instr.) ..	•	17		
18 Tax credit carried forward (subtract line 17 from line 11) .....	•	18		

### Part 3 – Beneficiary's and fiduciary's share of credit (use 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 (see instructions)			
Fiduciary			



