



**Claim for Low-Income Housing Credit** 

Name(s) as shown on return

Identifying number as shown on return

**DTF-624** 

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)	• 1				
	Has there been a decrease in the qualified basis of any buildings since the close of the					
	preceding tax year? (see instructions)					
	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)					
4	Carryover of credit (see instructions)	• 4				
5	Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5; see instr.)	• 5				
6	Add lines 3, 4, and 5					
7	Fiduciary: Enter credit allocated to beneficiaries (from Part 3; see instructions)	• 7				
8	Total current-year credit (subtract line 7 from line 6)	• 8				
Part	<ul> <li>New York S corporations: Enter the line 8 amount on the appropriate line of Form CT-34-SH.</li> <li>C corporations, including all corporate partners: Complete Part 2 below to compute the amount of credit to be transferred to your franchise tax return.</li> <li>2 – Computation of credit (Completed by Article 9-A and 33 corporations, including corporations) (see instructions)</li> </ul>	ate par	rtners, but not by			
	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)					
	Enter other credits used (see instructions)					
	Net tax (subtract line 13 from line 12)	• 14				
15	Tax limitation ( <i>enter appropriate tax</i> ): Article 9-A: enter your fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A					
	Article 33: enter minimum of 250 (combined filers see instructions)	a 15				
16	Tax credit limitation (subtract line 15 from line 14; if line 15 is greater than line 14, enter <b>0</b> )					
	Tax credit used for the current tax year (enter amount from line 11 or line 16, whichever is less; see instr.)					
	Tax credit carried forward (subtract line 17 from line 11)					

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				





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

<b>A</b> 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>B</b> Type	<b>C</b> Employer ID number	D BIN of building	E Share of low-income housing credit
Total (add amounts in column F: enter here	e and on li	ne 5)		

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

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



