Name(s) as shown on return	Identifying number as shown on return

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**

2 Has there been a decrease in the qualified basis of any buildings since the close of the
preceding tax year? *(see instructions)* .... Yes ● ☐   No ☐
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; see instr.)* ● **5**

6 Add lines 3, 4, and 5 .... ● **6**

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**

> **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 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)* .... ● **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 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)* .... ● **15**

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; 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 .... ● ☐

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 *(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**	