

New York State Department of Taxation and Finance Claim for QEZE Credit for Real Property Taxes Tax Law - Section 15

		A II 4'I		omplete both sect		and the se
Name of corporation		All filers mus	st enter tax per	iod: beginning	anlover identificat	ending ion number (EIN)
Name of corporation				-"		
Name of empire zone(s)						
ile this form with your corporation f	ranchise tax retur	n Form CT-3. C	T-3-A. CT-3-S. (CT-32, CT-32-A, CT	-32-S. CT-33. CT	-33-NL, CT-33-A, or CT-185
Mark an X in the appropriate be					02 0, 0 : 00, 0 :	
Are you a clean energy enterpris						Yes • No •
Are you a QEZE first certified between						
it owns or leases that is located in a	•			•		1 1 1
Section 1 — For QEZEs		·		<u> </u>		
Scotion 1 of QLLL	in or oci tii	ica prior t	5 April 1, 2	-000 (See Imp		mon in the mandenens,
Date of first certification by Empire	re State Develo _l	oment <i>(mm-dd-</i>)	yy; attach copies	s of all Certificates	of Eligibility)	
Schedule A — Employme	nt test for G	EZEs first	certified pr	ior to April 1.	2005	
Part 1 — EZ employment —						or and in the five-vear base
period: Include employees within						aram mano mvo your bao.
Current tax year employment nu	mber	March 31	June 30	September 30	December 31	Total
Number of full-time employees v	vithin all EZs					
Current tax year employmen		all EZs (do not	round; see inst	ructions)	1.	
Base period employment number	Tax year ending	March 31	June 30	September 30	December 31	Total
	(mm-yy)					
a Number in base year 1						
b Number in base year 2						
c Number in base year 3						
d Number in base year 4						
e Number in base year 5						
f Total number of full-time emp						
2 Base period employment nu	mber within all E	EZs (do not rour	nd; see instructio	ons)	• <u>2.</u>	
3 Does the amount on line 1 e	qual or exceed	the amount or	ı iine 2? <i>(see ii</i>	nstructions)	3.	Yes No
Part 2 — New York State em	plovment out	side all F7s	— Computation	on of the employn	nent number ins	ide New York State and
outside all EZs (whether or not yo			•			
Current tax year employment nu		March 31	June 30	September 30		Total
Number of full-time employees in	nside					
realised of fall time omployees in	Zs					
New York State and outside all E		NI V/I Ot1	and outside	all E7s (do not ro	und) • 4.	
	t number inside	New York Stat	e and outside	all L23 (00 1101 10		
New York State and outside all E 4 Current tax year employmen Base period employment number		March 31	June 30	September 30	December 31	Total
4 Current tax year employmen			1	<u> </u>	December 31	Total
4 Current tax year employmen	Tax year ending		1	<u> </u>	December 31	Total
4 Current tax year employmen Base period employment number	Tax year ending		1	<u> </u>	December 31	Total
Current tax year employment Base period employment number Number in base year 1 Number in base year 2	Tax year ending		1	<u> </u>	December 31	Total
4 Current tax year employment Base period employment number a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4	Tax year ending		1	<u> </u>	December 31	Total
4 Current tax year employment Base period employment number a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5	Tax year ending (mm-yy)	March 31	June 30	September 30		Total
4 Current tax year employment Base period employment number a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time emp	Tax year ending (mm-yy)	March 31 ew York State a	June 30	September 30 EZs in the base	period	Total
4 Current tax year employment Base period employment number a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5	Tax year ending (mm-yy)	March 31 ew York State a	June 30	September 30 EZs in the base	period	Total

Schedule B — Computation of test year employment number within the EZs in which you are certified							
Test year to (mm-yy)	March 31	June 30	September 30	December 31	Total		
Number of full-time employees within the EZs							
7 Test year employment number within the EZ	s in which you a	are certified (see	instructions; also ent	er on line 9) • 7.			

Schedule C — **Employment increase factor** (see instructions)

8	Current tax year employment number within the EZs in which you are certified (see instructions)	8.	
9	Test year employment number within the EZs in which you are certified (from line 7)	9.	
10	Subtract line 9 from line 8	10.	
11	Divide line 10 by line 9 (carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter 1.0 here)	11.	
12	Divide line 10 by 100 (carry result to four decimal places)	12.	
13	Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15) •	13.	

Schedule D — Computation of QEZE credit for real property taxes for QEZEs first certified prior to April 1, 2005

14	Tax year of the business tax benefit period; benefit period factor (from table below)	14	
15	Employment increase factor (from line 13)	15	j.
	Eligible real property taxes (see instructions)		6.
17	QEZE credit for real property taxes (multiply line 14 by line 15 by line 16)	17	7.
18	Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions)	18	3.
19	QEZE credit for real property taxes after recapture (subtract line 18 from line 17; see instructions) •	19	0.
20	QEZE credit for real property taxes limitation (see instructions, do not enter zero)	20).
21	QEZE credit for real property taxes allowed (see instructions)	21	

Benefit period factor table*							
Tax year of benefit period	Benefit period factor	Tax year of benefit period	Benefit period factor				
1 - 10	1.0	13	0.4				
11	0.8	14	0.2				
12	0.6	15	0.0				

^{*} The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

(continued)

	edule E — Application of QEZE credit for real property taxes (New York S corporation	ns do r	not complete Schedul
22	Enter your franchise tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT-32, line 5; Form CT-32-A,		
	line 5; Form CT-33, line 11; Form CT-33-A, line 15; Form CT-33-NL, line 5; or Form CT-185, line 6	22.	
23	Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your		
	franchise tax return, see instructions)	23.	
24	Subtract line 23 from line 22	24.	
25	Enter appropriate tax:		
	Article 9, section 185 — Enter 10		
	Article 9-A — Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax		
	Article 32 or 33 — Enter 250		
	Article 33 combined — Enter the sum of lines 4 and 12 from Form CT-33-A	_	
	Credit limitation (subtract line 25 from line 24; if less than zero, enter 0)	26.	
27	QEZE credit for real property taxes to be used this period (enter the lesser of line 26 or line 21;		
	transfer this amount to your franchise tax return)		
	Unused QEZE credit for real property taxes (subtract line 27 from line 21)		
-	Amount of unused credit on line 28 to be refunded	29.	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax		
	(subtract line 29 from line 28; see instructions)	30.	
-	nedule F — Related entities		
			.
	the names and employer identification numbers of any related business entities. Attach additional sl Related persons on page 2 of the instructions to determine if an entity is related.	neets it	r necessary.
000	Tielated persons on page 2 of the instructions to determine it an entity is related.		
	Name		EIN
_			
	nedule G — Valid business purpose for QEZEs first certified prior to August	1, 200	02 (see instructions
f yo	u are claiming that the QEZE was formed for a valid business purpose, mark an $m{X}$ in the box and at	tach a	notarized
yo		tach a	notarized
yo	u are claiming that the QEZE was formed for a valid business purpose, mark an $m{X}$ in the box and at	tach a	notarized

This page was intentionally left blank. Section 2 begins on page 5.

Claim for QEZE Credit for Real Property Taxes

Section 2 — For QEZEs first certified on or after April 1, 2005 (see Important information in the instructions)

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 8). Do not complete both sections.

	· (pages : ames	9 0, 0. 000	= (pages s				
		All filers mu	ıst enter tax pei	r iod: heginning		ending	
Name of corporation		All filers file	iot criter tax per		mplover identificat	tion number (EIN)	
rtame of corporation					mployor idonamodi	ion name of (Ent)	
Name of empire zone(s): Indicate w	vhether each zone	e is a developme	ent zone (DZ) or	investment zone (IZ) (attach additiona	al sheets if necessary).	
File this form with your corporation fr	anchise tax retur	n Form CT-3, C	T-3-A, CT-3-S, C	T-32, CT-32-A, C	T-32-S, CT-33, C1	ſ-33-NL, CT-33-A, or CT-1	85.
Data of first and first in the French	Otata Davida				(E		
Date of first certification by Empi	re State Develo	pment (mm-aa	-yy; attach copie	s of all Certificates	s of Eligibility)		
Year of the business tax benefit p	neriod (enter a v	aar hatwaan 1 a	nd 10)				
			•				_
Schedule H — Employme	nt test for Q	EZEs first	certified on	or after Apr	il 1, 2005		
Part 1 — EZ employment — period: Include employees within a	Computation of all FZs even if v	the employme	nt number with	in all EZs for the	e current tax yea	ir and in the four-year b	ase
Current tax year employment nu		March 31	June 30		December 31	Total	
Number of full-time employees w			34.13				
31 Current tax year employment		all EZs (do not	round; see instr	uctions)	• 31.		
Base period employment number			June 30	1	December 31	Total	
	(mm-yy)						
a Number in base year 1							
b Number in base year 2							
c Number in base year 3							
d Number in base year 4							
e Total number of full-time empl	loyees within all	EZs in the ba	se period				
32 Base period employment nur	mber within all E	Zs (do not rour	nd; see instructio	ns)	• 32.		
							_
33 Does the amount on line 31	exceed the amo	ount on line 32	? (see instruction	ns)	33.	Yes No	┙
D 10 N V 1011							
Part 2 — New York State employed in the four year base period		Computation of	the employme	nt number insid	e New York State	e for the current tax yea	ır
and in the four-year base period (Current tax year employment nu		March 31	June 30	September 30	December 31	Total	
Number of full-time employees in		Waterior	Julie 30	Deptember 30	December 51	Total	
34 Current tax year employment		v York State <i>(d</i>	not round)		2/		
Base period employment number		March 31	June 30		December 31	Total	
base period employment number	(mm-yy)	March 51	Julie 30	September 30	December 51	Total	
a Number in base year 1	(******)))						
b Number in base year 2							
c Number in base year 3							
d Number in base year 4							
e Total number of full-time empl	loyees in New Y	ork State in the	e base period .				
35 Base period employment nur							
• •							
36 Does the amount on line 34	exceed the amo	ount on line 35	? (see instruction	ns)	36.	Yes No	

Sc	Schedule I — Computation of net new employment (see instructions)						
	Current year employment number in the EZs in which you are certified Base year employment number in the EZs in which you are certified						
39	Net new employment number (subtract line 38 from 37)	39.					

Schedule J — Development zone (DZ) employment increase factor (Complete Schedule J if you are certified in more than one zone and any of these zones is a DZ, and you are not a manufacturer.)

Net new employees (from line 39)	DZ employment increase factor
1 to 10	0.25
11 to 49	0.50
50 to 75	0.75
76 and above	New employees (from line 39) divided by 100. This number cannot exceed 1.0

40 DZ employment increase factor from table above	
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Schedule K — Employee information (see instructions)

Enter name, social security number, employee's zone location and wage and benefit information for all new employees included in the net new employment number on line 39 upon which this claim is based. Attach additional sheets if necessary.

A Employee's name	B Employee's social security number	C Employee's zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
Total from column E of any addition	nal sheet(s)			
41 Total eligible wages, health ben-	efits, and retirement ben	efits (add column E am	ounts) • 41	

(continued)

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Sc	hedule L — Computation of credit for QEZEs certified in development zones	(DZs) (see	instructions)
42	Eligible wages, health benefits, and retirement benefits from line 41	42.	-
	25% (.25) factor		.25
	DZ employment increase factor from line 40		
	QEZE credit for real property taxes for QEZEs certified in DZs (multiply line 42 by line 43 by line 44)		
Sc	hedule M — Computation of QEZE credit for real property taxes for manufact	turers and	QEZEs
	rtified only in an investment zone (IZ) (see instructions)		
46	Eligible wages, health benefits, and retirement benefits from line 41	46.	
47	25% (.25) factor	47.	.25
48	QEZE credit for real property taxes (multiply line 46 by line 47)	48.	
Sc	hedule N — QEZE credit for real property taxes (see instructions)		
49	QEZE credit from line 45 or line 48	49.	
50	Capital investment amount (from line 65 or 66)	50.	
51	Enter the greater of line 49 or line 50	51.	
52	Eligible real property taxes (attach documentation)	52.	
53	Enter the lesser of line 51 or line 52	53.	
54	Recapture of QEZE credit for real property taxes (see instructions)	54.	
55	QEZE credit for real property taxes after recapture (subtract line 54 from line 53; see instructions)•	55.	
Sc	hedule O — Application of QEZE credit for real property taxes (New York S corporations	s do not comp	olete Schedule O)
56	Enter your franchise tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT-32, line 5; Form CT-32-A,		
	line 5; Form CT-33, line 11; Form CT-33-A, line 15; Form CT-33-NL, line 5; or Form CT-185, line 6	56.	
57	Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your		
	franchise tax return, see instructions)	57.	
58	Subtract line 57 from line 56	58.	
59	Enter appropriate tax:		
	Article 9 section 185 — Enter 10		
	Article 9-A — Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax		
	Article 32 or 33 — Enter 250		
	Article 33 combined — Enter the sum of lines 4 and 12 from Form CT-33-A	59.	
60	Credit limitation (subtract line 59 from line 58; if less than zero, enter 0)	60.	
61	QEZE credit for real property taxes to be used this period (enter the lesser of line 60 or line 55;		
	transfer this amount to your franchise tax return)	61.	
62	Unused QEZE credit for real property taxes (subtract line 61 from line 55)	62.	
63	Amount of unused credit on line 62 to be refunded (transfer this amount to your franchise tax return) •	63.	
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax		
	(subtract line 63 from line 62: transfer this amount to your franchise tax return).	64.	

(continued)

	d entities										
st the names and employe ee <i>Related persons</i> on pag	er identification numb ge 2 of the instruction	ers (EII ns to de	N) of any retermine if a	elated l an enti	bus	iness er s related	tities. Attac	ch additi	onal sheets if n	ecessary.	
Name							EIN				
chedule Q — Capita	l investment am	ount	(complete	only	Pai	rt 1 or F	Part 2)				
art 1 — Capital investr											
	В	GLZLS	C	111 02	_5 (366 11131	D		E	F	
A Address of property	Name of zor		Cost or other basis attributable to construction,			Multiply column C			entage of physical upancy and use	Multiply column D	
	(if applicable		expansion, or rehabilitation of property			by 10% (0.1)		000	upancy and use	by column E	
			от ргоро	er ty							
otal from column F of any	additional schedules	3									
Total (add column F amou	unts; enter here and on	line 50).							• <u>65.</u>		
					_						
rt 2 — Capital investr	ment amount for (QEZEs	certified	only	in	IZs or f	or manuf	acture	rs (see instruct	tions)	
Α	В		С			1					
Address of property	Name of zone (if applicable)		or other pasis			olumn C	Percentage of occupancy		F Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or more enter 100%)	G Multiply column by the greater column E or colur	
Address of property	Name of zone		or other		oly c	olumn C	Percentage c		Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	Multiply column by the greater	
Address of property	Name of zone		or other		oly c	olumn C	Percentage c		Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	Multiply column by the greater	
Address of property	Name of zone		or other		oly c	olumn C	Percentage c		Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	Multiply column by the greater	
	Name of zone (if applicable)	t	or other	by	ply co	olumn C	Percentage of occupancy		Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or	Multiply column by the greater	
Address of property Otal from column G of any Total (add column G amo	Name of zone (if applicable) additional schedule:	S	or other pasis	by	10%	olumn C	Percentage of occupancy	and use	Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or more enter 100%)	Multiply column by the greater	