



Department of Taxation and Finance

Quarterly Schedule W for Part-Quarterly (Monthly) Filers



Report of Purchases Eligible for Credit by a Qualified Empire Zone Enterprise (QEZE)

File as an attachment to Form ST-810

For 4th quarter tax period: December 1, 2019, through February 29, 2020

Due date: Friday, March 20, 2020

Include with Form ST-810

1220

Sales tax identification number / Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

Caution: Your benefit period to claim QEZE credits may be expiring soon. See instructions for more information.

If you were certified by Empire State Development (ESD) on or after April 1, 2009, you may use this schedule only if you made purchases in the following jurisdictions (see instructions on page 2): Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County.

Note: You must also complete Form AU-12, Application for Credit or Refund of Sales or Use Tax-Qualified Empire Zone Enterprise (QEZE), and mail it to the address shown on Form AU-12-I, Instructions for Form AU-12, when you take credits on this schedule.

Do not use this form to claim a credit for the tax paid on qualifying purchases of motor fuel or diesel motor fuel. You must use Form FT-500, Application for Refund of Sales Tax Paid on Petroleum Products.

Part 1 - Verify eligibility

Empire Zone certification number from your Empire Zone Retention Certificate (EZRC) ...

If you were certified by ESD before April 1, 2009, you must have applied for and received Form DTF-81-PC, Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification, before claiming credits.

Has your business passed the employment test for the tax year ending before the period covered by this schedule to verify that it is eligible to claim the QEZE credit for this reporting period? (If so, you must mark an X in the box. If not, stop; you are not eligible for the QEZE credit. Do not file this schedule.)

Part 2 - Purchases eligible for credit by jurisdiction - Enter amounts of purchases eligible for credit on the appropriate jurisdiction line. Only the local jurisdictions listed below are eligible for a credit of local sales tax. If a purchase was made in a local jurisdiction not listed below, enter the amount on either the New York State only line or the New York State/MCTD line, as applicable. Note: Only businesses certified by ESD before April 1, 2009, are allowed to claim credits on the New York State only line or the New York State/MCTD line.

Table with 5 columns: Taxing jurisdiction, Jurisdiction code, Eligible purchases, Tax rate, Amount of sales and use tax credit (C x D). Rows include New York State only, New York State/MCTD, Allegany County, Cayuga County, Auburn (city), Erie County, Herkimer County, Montgomery County, and Niagara County.

Include this amount as a negative on Form ST-810, page 2, Column D, in box 4.

Include this amount as a negative on Form ST-810, page 2, Column F, in box 5. (See instructions on page 2.)



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Quarterly Schedule W for Part-Quarterly (Monthly) Filers Instructions

Report of Purchases Eligible for Credit by a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period December 1, 2019, through February 29, 2020.

Caution: Your benefit period to claim QEZE credits may be expiring soon. For more information, see TB-ST-730, *QEZE Sales Tax Credit or Refund*, and TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) – Effective September 1, 2009*.

Who may file

Complete and file Form ST-810.1, *Quarterly Schedule W for Part-Quarterly (Monthly) Filers*, if you file Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers*, you made purchases eligible for the qualified empire zone enterprise (QEZE) sales and use tax credit, and you want to claim the credit against the sales and use tax you owe with this return.

If you are taking credits on this schedule, you must also complete Form AU-12, *Application for Credit or Refund of Sales or Use Tax – Qualified Empire Zone Enterprise (QEZE)*, and mail it to the address shown on Form AU-12-I, *Instructions for Form AU-12*. Do **not** attach Form AU-12 to this return.

The application must state that the credit has been claimed on a sales tax return and the period covered by that return. Supporting documentation must be filed with Form AU-12.

If you were certified by Empire State Development (ESD) **before** April 1, 2009, you must have:

- applied for and received Form DTF-81-PC, *Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*;
- received your *Empire Zone Retention Certificate (EZRC)* from ESD; and
- passed the employment test for the tax year ending before the period covered by this schedule.

If you meet these qualifications, you may use this schedule to claim a credit for tax paid on qualifying purchases.

If you were certified by ESD **on or after** April 1, 2009, you must have:

- received your EZRC from ESD; and
- passed the employment test for the tax year ending before the period covered by this schedule.

If you meet these qualifications, you may use this schedule to claim a credit for tax paid on qualifying purchases, but **only** if the qualifying purchase is made in a locality that has elected to provide the credit. The following localities are currently eligible:

Allegany County	Herkimer County
Cayuga County	Montgomery County
Auburn (city)	Niagara County
Erie County	

If the locality where you made the purchase is not listed as an eligible locality, no credit of any taxes (State, Metropolitan Commuter Transportation District (MCTD) or local) is available.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Part 1 – Verify eligibility

EZRC number – Print the empire zone certificate number from your EZRC issued by ESD.

Employment test – You must complete and pass the employment test using your employment numbers for the tax year ending before the period covered by Form AU-12 to qualify for the credit.

If your credit or refund claim covers periods from more than one tax year, you must complete the employment test for each tax year required.

Example: A business was certified by ESD with an effective date of February 15, 2009, on its Certificate of Eligibility. The business applied for and received QEZE sales tax certification from the Tax Department effective October 1, 2009. The business files taxes on a calendar year basis.

At the end of December 2016, the business completed the employment test for the 2016 tax year (January through December 2016) and determined that it qualifies for QEZE sales tax benefits for 2017.

At the end of December 2017, the business completed the employment test for the 2017 tax year (January through December 2017) and determined that it qualifies for QEZE sales tax benefits for 2018.

In March 2018, the business files Form ST-810.1 to report a credit for tax paid on qualifying purchases made during September through December 2017 and for January through February 2018.

When filing Form AU-12 to claim the credit, it must complete and attach employment test worksheets for the 2016 tax year to support its claim for a credit for the September through December 2017 period, and for the 2017 tax year to support its claim for the January through February 2018 period.

Mark an **X** in the box if your business has passed the employment test for the tax year ending before the period covered by this schedule to verify that it is eligible to claim the QEZE credit. If not, **stop**; you are not eligible for the QEZE credit. Do not file this schedule.

Part 2 – Purchases eligible for credit by jurisdiction

Column C – Eligible purchases – Enter in Column C your purchases eligible for credit on the appropriate jurisdiction line.

If you were certified by ESD **before April 1, 2009**, use the jurisdiction line for the locality where the purchase was made. If a purchase was made in a local jurisdiction that is not listed, enter the amount on either the *New York State only 4%* line or the *New York State/MCTD 4³/₈%* line, as applicable.

If you were certified by ESD **on or after April 1, 2009**, credit is **only** allowed if the jurisdiction has elected to provide this credit (Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County). If the locality has not made this election, no credit of any taxes (State, MCTD, and local) is allowed. Do not make any entries on either the *New York State only 4%* line or the *New York State/MCTD 4³/₈%* line.

Column E – Amount of sales and use tax credit – For each jurisdiction, multiply the amount in Column C by the tax rate in Column D, and enter the resulting credit amount in Column E. After entering information for all jurisdictions required, separately total Columns C and E. Include the column totals on Form ST-810 as instructed.

Filing this schedule

File a completed Form ST-810.1 and any other attachments with Form ST-810 by the due date. Be sure to keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*.

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