



Employment Test for Businesses Certified by Empire State Development (ESD) Before April 1, 2005

Legal name of business	Federal employer identification number (EIN)
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Enter your 7-digit qualified empire zone enterprise (QEZE) certification number from Form DTF-81, *Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*, issued by the Tax Department

If you qualified as a *new business* when you filed your application for sales tax QEZE certification with the Tax Department (Form DTF-80, *Application for a Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*; DTF-82, *Application for a Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification - For Businesses certified by Empire State Development before August 1, 2002*; or DTF-83, *Application for a Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification - For businesses certified by Empire State Development on or after August 1, 2002, and before April 1, 2005*), mark an **X** in the box.

If you did not qualify as a *new business* when you filed your application with the Tax Department, complete the employment test below. You are required to pass the employment test each year to continue claiming QEZE sales tax benefits. You must complete the employment test for the tax year ending **before** the period covered by this claim.

You must use the base period established on your original application for QEZE sales tax benefits (Form DTF-80, DTF-82, or DTF-83). The base period employment dates and numbers do not change.

Part A – Employees within EZs

Determine the average number of full-time employees located in empire zones (EZs) for the tax year ending before the period covered by this claim and for your base period. To qualify for QEZE sales tax benefits, the average number of EZ employees in box 1 must equal or exceed the average number of EZ employees for your base period.

Line 1 – Enter in column A the dates of the tax year ending before the period covered by this claim. Enter in columns B through E, for the dates shown, the total number of full-time employees within EZs.

	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	Column G Average number of employees <i>(divide total in column F by the number of entries in B through E)</i>
1. Applicable tax year.....							1.

Line 2 – Enter in column A, lines 2 through 6, the tax years in the base period from your original application (Form DTF-80, DTF-82, or DTF-83). (Base period year 1 is the oldest tax year, base period year 5 is the most recent.) Enter in columns B through E, lines 2 through 6, for the dates shown, the total number of full-time employees within EZs.

	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	Column G Average number of employees <i>(divide total in column F by the number of entries in B through E)</i>
2. Base period year 1						2.	
3. Base period year 2						3.	
4. Base period year 3						4.	
5. Base period year 4						5.	
6. Base period year 5						6.	
7. Total number of full-time employees within EZs during the base period <i>(add boxes 2 through 6)</i>						7.	
8. Average number of full-time employees within EZs during the base period <i>(divide the total in box 7 by the number of entries in columns B through E, lines 2 through 6)</i>						8.	

Is the employment number in box 1 **equal to or greater than** the employment number in box 8? Yes No

- If **No**, **stop**; you are not eligible for QEZE sales tax benefits for the tax year following the tax year entered on line 1.
- If **Yes**, continue with Part B.

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Part B – Employees in NYS – outside EZs

Determine the average number of full-time employees located within New York State (NYS), but outside EZs. If you do not have any employees within NYS outside EZs, enter **0** in boxes 9 and 16. The average number of employees located in NYS outside EZs for the tax year ending before the period covered by this claim must equal or exceed the average number of employees located in NYS outside EZs for your base period.

Line 9 – Enter in column A the dates of the tax year ending before the period covered by this claim. Enter in columns B through E, for the dates shown, the total number of full-time employees in NYS but outside EZs.

	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	Column G Average number of employees <i>(divide total in column F by the number of entries in B through E)</i>
9. Applicable tax year.....							9.

Line 10 – Enter in column A, lines 10 through 14, the tax years in the base period from your original application (Form DTF-80, DTF-82, or DTF-83). (Base period year 1 is the oldest tax year, base period year 5 is the most recent.) Enter in columns B through E, lines 10 through 14, for the dates shown, the total number of full-time employees in NYS outside EZs.

	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	Column G Average number of employees <i>(divide total in column F by the number of entries in B through E)</i>
10. Base period year 1						10.	
11. Base period year 2						11.	
12. Base period year 3						12.	
13. Base period year 4						13.	
14. Base period year 5						14.	
15. Total number of full-time employees in NYS outside EZs during the base period <i>(add boxes 10 through 14).</i>						15.	
16. Average number of full-time employees in NYS outside EZs during the base period <i>(divide the total in box 15 by the number of entries in columns B through E, lines 10 through 14).</i>							16.

Is the employment number in box 9 **equal to or greater than** the employment number in box 16? Yes No

- If **No**, **stop**; you are not eligible for QEZE sales tax benefits for the tax year following the tax year entered on line 1.
- If **Yes**, you meet the employment test requirements for the tax year following the tax year entered on line 1.

Include this completed worksheet with:

- **Form AU-12, Application for Credit or Refund of Sales or Use Tax – Qualified Empire Zone Enterprise (QEZE);** or
- **Form FT-500, Application for Refund of Sales Tax Paid on Petroleum Products,** as applicable.