



May 2006

New York State Empire Zone/ Qualified Empire Zone Enterprise Credits

2002 & 2003 Tax Years

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Introduction and Background

Part A of Chapter 63 of the Laws of 2005 mandated an annual report of credit activity under the Empire Zone (EZ)/Qualified Empire Zone Enterprise (QEZE) program. To provide policy-makers with more complete information on the EZ/QEZE program, the Office of Tax Policy Analysis (OTPA) is issuing this document which contains summary information from the mandated study. The mandated report contained final 2002 and preliminary 2003 data for corporate taxpayers and final 2003 data for personal income taxpayers. Final 2002 data has already been issued to the Legislature and the Division of the Budget in the form of study files.

Final 2002 data on the EZ/QEZE credits is also available in the *Analysis of Article 9-A General Business Corporation Franchise Tax Credits, 2002* annual study published by OTPA, and in the annual *New York State Tax Expenditure Report*, published as a supporting document to the Executive Budget.

The data used to generate this report come from final 2002 and preliminary 2003 corporate tax study files and the final 2003 personal income tax study file. The 2003 data is preliminary for corporations because of filing timelines. Corporations have 2½ months after the close of their fiscal year to file tax returns (March 15 for calendar year filers). Businesses may then request a 6 month extension and two 3 month extensions. Therefore, a taxpayer may not be required to file their final tax return until a full year after their original filing date. In addition, since many corporate filers use a fiscal period that differs from a calendar year, complete information for one tax year may not be available for three years.

Preliminary data comes directly from the credit forms and has not been verified. Historical analysis has shown that in some instances, data can change nearly 100 percent between preliminary and verified data due to errors or incomplete data.

Explanation of Tables and Terms

Summary tables are included for Articles 9-A, 32, and 33. Where possible, data is displayed by zone and income class. Due to disclosure provisions, statewide data is not available in categories with fewer than three taxpayers and at the zone level in zones with fewer than 8 taxpayers. For this reason, the sum of individual categories may not equal the total row. This means that non-discloseable categories or zones have been deleted from view. For display reasons, in certain tables non-discloseable material is blacked-out. Tables that would contain a significant number of non-discloseable categories have been omitted, e.g. Article 32 and 33 tables.

Final 2002 liability year employment data is reported for the EZ wage tax credit and the QEZE credits. Because of differences in the employment measurement periods, the employment data is reported separately for the credits. For the wage tax credit, base and current year employment figures are reported along with the number of targeted and nontargeted employees. For the QEZE credits, the base and current year employment figures are reported along with the test year employment figure. Taxpayers do not report employment figures beyond those necessary to calculate their eligibility for and amount of these credits. Also, taxpayers claiming the QEZE credits as corporate partners do not calculate employment figures. They report only amounts passed through to them from the partnership on the credit form.

The preliminary nature of the 2003 corporate data precludes the employment tables for that year. Unverified 2003 values may show incorrect employment decreases which could significantly skew the overall total and zone-level employment figures. During verification, employment data are captured and inspected to ensure that the taxpayer is not earning credit incorrectly. Taxpayers showing a net decrease in employment are not allowed to earn credit, but they may use a credit carried forward amount from a prior year. Employment figures were not captured during processing of personal income tax forms in 2003 and are therefore unavailable. These figures will be captured starting with the 2005 tax year and preliminary data will be available in 2006.

Description of Tables

The tables in this report present information for the following components of the Empire Zone (EZ)/Qualified Empire Zone Enterprise (QEZE) tax credits:

Credit Earned	The amount of credit generated in the current tax year.
Credit Claimed	The amount of credit which taxpayers have available during the taxable year. Taxpayers determine the amount of credit claimed by adding the amount of credit earned in the current year to the amount of unused credit from the prior year and subtracting any applicable credit recapture.
Credit Used	The amount of credit which taxpayers actually apply to their tax liability.
Credit Refunded	Generally, taxpayers may only use credits to reduce liability to the higher of the alternative minimum tax or fixed minimum tax. For certain EZ/QEZE credits, the excess beyond these limitations may be requested as a refund. Credit refunded amounts also include amounts eligible for refund, but instead claimed as an overpayment applied against the next period's tax liability at the discretion of the taxpayer.
Credit Carried Forward	Any unused amount of credit which is allowed to be used to offset tax liability in future years. The amount of credit carried forward is determined by subtracting the amount of credit used or refunded in the current year from the amount of credit claimed. The computation for credit carried forward does not apply to the QEZE credits. The credit for real property taxes is fully refundable and the tax reduction credit does not allow any carryforward.

Data Considerations

The data contained in these tables come directly from the returns of corporations and individuals claiming the credits. In some instances, taxpayers may report information incorrectly or may omit information from the return. Taxpayers who did not indicate a particular Empire Zone are assigned to the “Unidentified” category. Taxpayers located in more than one zone were assigned to the “Multiple Zones” category.

Taxpayers permitted to take the EZ investment tax credit (EZ-ITC) and the EZ employment incentive credit (EZ-EIC) report amounts earned during the tax year on separate lines on the tax form. However, when computing the other credit components, taxpayers combine the amounts on the form. This report presents these combined amounts each of the credit components.

The Tax Law limits some credits to a percentage of tax due or allows only a portion of the credit to be used. The law also contains different requirements regarding refundability of the credits.

In the aggregate, the EZ wage tax credit cannot exceed 50 percent of the tax calculated prior to applying any other credits.

The EZ wage tax credit, EZ-ITC, the QEZE real property tax credit (RPTC), and the EZ capital credit cannot reduce liability below the higher of the alternative minimum tax or the fixed dollar minimum tax.

The EZ-EIC and the QEZE tax reduction credit are limited by the fixed dollar minimum tax only. However, if a taxpayer has a zone allocation factor of 100 percent, they may apply the QEZE tax reduction credit against the fixed dollar minimum base.

Several credits allow a refund of excess credit to new businesses only. The EZ wage tax credit and the EZ-ITC allow 50 percent of excess credit to be refunded by new businesses. The QEZE RPTC is fully refundable to all businesses.

When calculating QEZE eligibility and credit amounts, taxpayers aggregate their employment information for all the zones in which they are located. For the small number of QEZEs who are located in more than one zone, it is not possible to allocate employment and credit information to specific zones. Therefore, the “Multiple Zones” category is used.

The EZ capital credit is not zone-specific. Any taxpayer can claim the EZ capital credit by investing in or donating to EZ capital corporations, investing in EZ businesses, or contributing to EZ community

development projects. Because zone-level tables are not applicable for this credit, data is presented by tax article.

For this report, the 2003 data was obtained from the Department's "Corp Tax Staging Database." The credit data that was acquired from this database is unverified taxpayer information for taxpayers whose taxable year begins in 2003. Since the Empire Zone in which the taxpayer is located is not captured, that information was manually added to this data on a taxpayer by taxpayer basis. No mathematical verification was performed on this data. In addition to the values being unverified, the 2003 file only contains data from one credit form for each credit. For example, for taxpayers with the same credit in multiple zones, such as the wage tax credit, the preliminary data contains information from only one of those zones for each of the credits.

2003 preliminary corporation tax data also contain amounts earned by S corporations. S corporations earn the credit, but then pass the amount along to their shareholders who report their share of the credit on their personal income tax returns. For the QEZE tax reduction credit, S corporations do not calculate an amount earned because the tax factor used to calculate the credit is based on the shareholder's tax.

Data for personal income taxpayers comes from two sources and two separate processes. Refundable credit comes from the actual values on the weighted 2003 PIT study file. Non-refundable credit comes from the study file augmented by credit component data from lines 42 through 63 of the IT-201-ATT and 28 through 49 of the IT-203-B. The components are not verified, however the totals are consistent with the verified tax amount from the study file.

The 2003 personal income tax study file consists of a stratified sample of approximately 247,000 personal income tax filings selected from a total filing population of just under 9 million returns, approximately 8 million of which were from New York State residents. Both taxable and nontaxable returns were sampled and, for the first time in 2003, credit takers were used as a sampling criteria. The sample is weighted to be consistent with income and liability totals for the taxpayer population contained on the New York State Department of Taxation and Finance master file. The information reflects corrections for computational or minor errors.

Application of credits to reduce liability and credit data collection is done differently under the personal income tax than under corporate taxes. Taxpayers aggregate all their non-refundable and refundable credits on an attachment and carry the totals to the main return.¹ They do

not calculate actual amounts of each credit used. Therefore, values are only available for a limited number of components. Starting in 2006, the used and refunded credit components that are currently captured for corporation tax will be captured and keyed for the 2005 personal income tax year.

Amounts claimed by personal income taxpayers arise from their activity as a sole proprietor or are passed through to them as members of a partnership or shareholders of an S corporation. Refundable credit amounts are not necessarily requested as a refund in their entirety. Credits are applied to reduce liability first, and any excess credit may be received as a refund.

The available data for all tables do not reflect changes made on audit or amended filings.

Endnotes

1. New York State non-refundable credits are combined in Sections A and B of Part IV of form IT-201-ATT, Itemized Deduction and Other Taxes and Tax Credits-Attachment to Form IT-201. EZ/QEZE refundable credits are combined in Section D of form IT-201-ATT. Non-residents and part-year residents use form IT-203-B, Other New York State and City of New York Taxes and Tax Credits-Attachment to Form IT-203, to aggregate credits. Fiduciaries report total credit amounts directly on the tax return, form IT-205, Fiduciary Income Tax Return.

Tables

Table 1: EZ/ZEA Wage Tax Credit Summary - Corporate Taxpayers - 2002 Liability Year

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ-WTC	438	17	3	458
Amount of EZ-WTC Earned	\$59,853,631	\$2,490,625	\$586,875	\$62,931,131
Number of Taxpayers Claiming EZ-WTC	599	17	4	620
Amount of EZ-WTC Claimed	\$105,513,946	\$2,490,625	\$932,087	\$108,936,658
Number of Taxpayers Using EZ-WTC	350	17	3	370
Amount of EZ-WTC Used	\$25,448,782	\$2,452,972	\$586,875	\$28,488,629
Number of Taxpayers Refunding EZ-WTC	116	0	0	116
Amount of EZ-WTC Refunded	\$3,796,047	\$0	\$0	\$3,796,047
Number of Taxpayers with EZ-WTC Carried Forward	553	d/	d/	556
Amount of EZ-WTC Carried Forward	\$76,269,100	d/	d/	\$76,651,965
Number of Taxpayers Earning ZEA-WTC	79	d/	d/	92
Amount of ZEA-WTC Earned	\$29,882,207	d/	d/	\$33,663,707
Number of Taxpayers Claiming ZEA-WTC	102	d/	d/	115
Amount of ZEA-WTC Claimed	\$47,922,725	d/	d/	\$51,854,164
Number of Taxpayers Using ZEA-WTC	73	d/	d/	86
Amount of ZEA-WTC Used	\$9,286,664	d/	d/	\$12,583,698
Number of Taxpayers Refunding ZEA-WTC	8	0	0	8
Amount of ZEA-WTC Refunded	\$174,328	0	0	\$174,328
Number of Taxpayers with ZEA-WTC Carried Forward	78	4	0	82
Amount of ZEA-WTC Carried Forward	\$38,461,741	634,405	0	\$39,096,146

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the rows may not sum to the total column. For more information, see page 3 of the report.

Table 2: EZ/ZEA Wage Tax Credit Employment Summary - Corporate Taxpayers - 2002 Liability Year

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
WTC - NYS Employees Base Period	107,143	22,972	1,599	131,714
WTC - NYS Employees Current Tax Year	149,545	31,918	1,800	183,263
WTC - EZ Employees Base Period	31,531	6,244	1,715	39,490
WTC - EZ Employees Current Tax Year	52,803	8,070	2,026	62,899
WTC - Targeted Employees	479	7	1	487
WTC - Nontargeted Employees	38,004	1,646	389	40,040
ZEA - NYS Employees Base Period	70,488	9,400	242	80,130
ZEA - NYS Employees Current Tax Year	92,758	13,064	268	106,090
ZEA - ZEA Employees Base Period	12,065	1,442	12	13,519
ZEA - ZEA Employees Current Tax Year	20,075	3,336	34	23,445
ZEA - Targeted Employees	73	0	0	73
ZEA - Nontargeted Employees	16,473	2,487	34	18,994

Table 3: EZ Investment Tax Credit (ITC) and Financial Services ITC (FS-ITC) Summary - Corporate Taxpayers - 2002 Liability Year

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ ITC	365	0	0	365
Amount of EZ ITC Earned	\$189,843,063	\$0	\$0	\$189,843,063
Number of Taxpayers Claiming EZ ITC	447	0	0	447
Amount of EZ ITC Claimed	\$441,056,700	\$0	\$0	\$441,056,700
Number of Taxpayers Using EZ ITC	250	0	0	250
Amount of EZ ITC Used	\$18,829,959	\$0	\$0	\$18,829,959
Number of Taxpayers Refunding EZ ITC	50	0	0	50
Amount of EZ ITC Refunded	\$4,438,718	\$0	\$0	\$4,438,718
Number of Taxpayers with EZ ITC Carried Forward	411	0	0	411
Amount of EZ ITC Carried Forward	\$417,788,022	\$0	\$0	\$417,788,022
Number of Taxpayers Earning EZ FS-ITC	3	0	0	3
Amount of EZ FS-ITC Earned	\$675	\$0	\$0	\$675
Number of Taxpayers Claiming EZ FS-ITC	5	0	0	5
Amount of EZ FS-ITC Claimed	\$32,232	\$0	\$0	\$32,232
Number of Taxpayers Using EZ FS-ITC	3	0	0	3
Amount of EZ FS-ITC Used	\$675	\$0	\$0	\$675
Number of Taxpayers Refunding EZ FS-ITC	0	0	0	0
Amount of EZ FS-ITC Refunded	\$0	\$0	\$0	\$0
Number of Taxpayers with EZ FS-ITC Carried Forward	d/	0	0	d/
Amount of EZ FS-ITC Carried Forward	d/	\$0	\$0	d/

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Table 4: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit Summary - Corporate Taxpayers - 2002 Liability Year

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning QEZE RPTC	179	d/	d/	193
Amount of QEZE RPTC Earned	\$35,786,937	d/	d/	\$38,399,718
Number of Taxpayers Using QEZE RPTC	50	d/	d/	61
Amount of QEZE RPTC Used	\$849,999	d/	d/	\$1,941,837
Number of Taxpayers Refunding QEZE RPTC	162	5	0	167
Amount of QEZE RPTC Refunded	\$34,936,532	\$1,520,943	\$0	\$36,457,475
Number of Taxpayers Claiming QEZE Tax Reduction Credit	181	d/	d/	190
Amount of QEZE Tax Reduction Credit Claimed	\$5,415,754	d/	d/	\$5,770,550
Number of Taxpayers Using QEZE Tax Reduction Credit	165	d/	d/	173
Amount of QEZE Tax Reduction Credit Used	\$5,298,744	d/	d/	\$5,629,240
Number of Corporate Partners Claiming QEZE RPTC	25	0	0	25
Amount of QEZE RPTC for Corporate Partners Claimed	\$22,459,690	\$0	\$0	\$22,459,690
Number of Corporate Partners Using QEZE RPTC	10	0	0	10
Amount of QEZE RPTC for Corporate Partners Used	\$44,203	\$0	\$0	\$44,203
Number of Corporate Partners Refunding QEZE RPTC	24	0	0	24
Amount of QEZE RPTC for Corporate Partners Refunded	\$22,415,487	\$0	\$0	\$22,415,487
Number of Corporate Partners Claiming QEZE Tax Reduction Credit	9	0	0	9
Amount of QEZE Tax Reduction Credit for Corporate Partners Claimed	\$38,425	\$0	\$0	\$38,425
Number of Corporate Partners Using QEZE Tax Reduction Credit	8	0	0	8
Amount of QEZE Tax Reduction Credit for Corporate Partners Used	\$36,705	\$0	\$0	\$36,705

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the rows may not sum to the total column. For more information, see page 3 of the report.

Table 5: QEZE Credits Employment Summary - Corporate Taxpayers - 2002 Liability Year

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
QEZE - NYS Employees Base Period	28,520	16,302	190	45,012
QEZE - NYS Employees Current Tax Year	42,952	22,222	207	65,381
QEZE - EZ Employees Base Period	34,660	2,085	1,000	37,745
QEZE - EZ Employees Current Tax Year	47,256	6,584	1,092	54,932
QEZE - EZ Employees Test Year	36,637	5,455	1,053	43,145

Table 6: EZ Capital Credit Summary - Corporate Taxpayers - 2002 Liability Year

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ Capital Credit	41	d/	d/	57
Amount of EZ Capital Credit Earned	\$237,507	d/	d/	\$494,475
Number of Taxpayers Claiming EZ Capital Credit	54	d/	d/	70
Amount of EZ Capital Credit Claimed	\$370,624	d/	d/	\$627,592
Number of Taxpayers Using EZ Capital Credit	38	d/	d/	52
Amount of EZ Capital Credit Used	\$71,150	d/	d/	\$325,118
Number of Taxpayers with EZ Capital Credit Carried Forward	21	d/	d/	23
Amount of EZ Capital Credit Carried Forward	\$299,474	d/	d/	\$302,474

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the rows may not sum to the total column. For more information, see page 3 of the report.

Table 7: Empire Zone Wage Tax Credit by Zone - Article 9-A Taxpayers - 2002 Liability Year

Empire Zone	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward	WTC - NYS			WTC - EZ		
						WTC - NYS Employees Base Period	WTC - NYS Employees Current Tax Year	WTC - NYS Employees Base Period	WTC - EZ Employees Current Tax Year	WTC - EZ Employees Targeted	WTC - EZ Employees Nontargeted
Albany (City)	\$121,875	\$276,546	\$23,881	\$8,250	\$244,415	133	210	121	176	1	79
Albany County	515,625	1,106,790	19,638	165,750	921,402	241	524	188	406	0	344
Auburn	619,875	1,542,140	140,266	210,750	1,191,123	306	816	302	812	3	407
Broome County	3,012,000	6,817,228	434,540	2,250	6,380,437	10,312	9,139	1,712	2,635	42	1,925
Buffalo	1,936,684	4,241,528	127,196	262,502	3,851,830	2,235	3,730	1,460	2,833	19	1,239
Dutchess County	24,011,625	25,443,656	16,037,805	585,563	8,820,288	26,816	27,551	12,813	15,997	3	15,973
East New York	828,750	1,878,955	35,427	29,625	1,813,901	464	953	438	953	6	501
Elmira	893,955	1,791,656	144,170	292,771	1,354,715	593	963	441	829	16	515
Greater Jamestown	285,000	2,033,216	57,891	41,250	1,934,075	343	427	237	427	5	180
Hunts Point	145,125	726,384	17,493	1,875	707,016	168	206	142	192	6	85
Kingston	321,750	589,406	48,276	3,000	538,130	455	706	337	448	0	215
North Brooklyn Navy Yard	2,617,125	3,312,199	235,700	15,000	3,061,498	5,001	7,220	1,533	2,100	0	1,745
Norwich	705,375	1,109,535	9,728	341,625	758,182	3	266	3	257	222	26
Onondaga County	886,875	994,206	111,777	0	882,429	771	1,332	767	1,327	0	583
Plattsburgh	155,625	2,080,651	18,430	50,497	2,011,724	110	205	102	189	2	100
Rochester	1,092,370	3,366,765	88,591	363,082	2,915,091	341	816	361	649	41	410
Schenectady	741,000	1,194,950	105,000	27,363	1,062,587	865	1,162	427	1,129	0	494
Southwest Brooklyn	843,750	1,827,267	123,034	13,125	1,691,108	649	832	632	794	0	562
Syracuse	603,265	1,116,924	38,309	54,912	1,023,702	297	466	277	449	3	392
Utica	1,246,125	1,599,150	130,160	7,125	1,461,863	3,347	4,126	1,514	1,992	0	831
Yonkers	105,375	648,099	9,478	14,062	624,558	46	91	30	84	2	66
Multiple Zones	5,361,048	8,092,393	3,550,012	212,813	4,329,569	37,478	64,363	2,040	4,193	3	3,415
Unidentified	416,580	1,169,353	172,477	20,914	975,963	690	1,070	635	860	2	231
Total	\$59,853,631	\$105,513,946	\$25,448,782	\$3,796,047	\$76,269,100	107,143	149,545	31,531	52,803	479	38,004

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 8: Zone Equivalent Area Wage Tax Credit by ZEA - Article 9-A Taxpayers - 2002 Liability Year

Zone Equivalent Area	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward	ZEA - NYS		ZEA - ZEA		ZEA - Targeted Employees	ZEA - Nontargeted Employees
						Employees Base Period	Current Tax Year	Employees Base Period	Current Tax Year		
East Harlem	\$20,063,372	\$30,753,744	\$5,452,214	\$36,570	\$25,264,959	22,023	24,664	8,220	14,226	55	11,084
Multiple Zones	6,473,085	10,563,634	2,489,789	97,125	7,976,720	44,093	62,323	2,528	3,843	4	3,186
Total	\$29,882,207	\$47,922,725	\$9,286,664	\$174,328	\$38,461,741	70,488	92,758	12,065	20,075	73	16,473

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 9: Empire Zone Investment Tax Credit by Zone - Article 9-A Taxpayers - 2002 Liability Year

Empire Zone	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried	
					Forward	
Albany (City)	\$390,886	\$3,669,179	\$44,619	\$0	\$3,624,560	
Amsterdam	368,411	2,180,654	65,589	2,802	2,112,263	
Auburn	2,732,194	12,641,738	215,814	153,485	12,272,439	
Broome County	1,423,428	5,810,293	72,441	0	5,737,852	
Buffalo	7,611,369	31,699,730	339,354	487,263	30,873,113	
Dunkirk/Sheridan	2,530,410	4,019,195	39,687	868,232	3,111,276	
Elmira	4,514,775	24,522,506	576,176	470,290	23,476,042	
Greater Jamestown	702,102	9,868,035	115,151	7,197	9,745,687	
Kingston	726,240	1,501,815	124,499	0	1,377,316	
North Brooklyn Navy Yard	841,303	2,181,361	175,924	0	2,005,437	
Oneida/Herkimer Counties	562,587	4,320,054	85,877	0	4,234,177	
Plattsburgh	939,054	9,332,602	459,120	35,407	8,838,075	
Rochester	989,565	4,425,273	63,514	179,583	4,182,176	
Rome	218,256	3,010,088	128,668	0	2,881,420	
Schenectady	429,431	2,192,872	200,565	5,368	1,986,939	
Southwest Brooklyn	400,587	1,124,840	123,502	0	1,001,338	
Utica	714,812	3,762,194	106,902	7,501	3,647,791	
Watertown	1,227,888	4,319,363	69,320	461,795	3,788,248	
Unidentified	1,555,656	23,089,969	349,837	0	22,740,132	
Total	\$189,843,063	\$441,056,700	\$18,829,959	\$4,438,718	\$417,788,022	

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 10: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit by Zone - Article 9-A Taxpayers - 2002 Liability Year

Empire Zone	Total RPTC	Total RPTC	Total RPTC	Total Tax	Total Tax	QEZE - NYS	QEZE - NYS	QEZE - EZ	QEZE - EZ	QEZE - EZ
	Earned	Used	Refunded	Reduction Credit Earned	Reduction Credit Used	Employees Base Period	Employees Current Tax Year	Employees Base Period	Employees Current Tax Year	Employees Test Year
Buffalo	\$1,948,245	\$19,698	\$1,928,547	\$425,766	\$424,949	119	189	624	2,060	825
Elmira	804,700	5,441	799,260	d/	d/	35	121	358	1,184	406
Southwest Brooklyn	d/	d/	d/	120,801	71,371	41	49	231	403	225
Syracuse	720,615	3,439	717,178	95,105	94,969	43	107	391	520	421
Utica	d/	d/	d/	30,188	22,314	14	20	838	2,286	1,195
Watertown	529,934	11,392	518,542	d/	d/	0	62	22	523	0
Multiple Zones	4,271,400	641,761	3,629,639	1,533,134	1,532,709	13,751	26,296	1,436	2,837	1,963
Total	\$35,786,937	\$849,999	\$34,936,532	\$5,415,754	\$5,298,744	28,520	42,952	34,660	47,256	36,637

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 11: EZ WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - 2002 Liability Year

Entire Net Income	Number of Taxpayers		Number of Taxpayers		Number of Taxpayers Using EZ-WTC	Amount of EZ-WTC Used	Number of Taxpayers		Number of Taxpayers with EZ-WTC Carried Forward	Amount of EZ-WTC Carried Forward
	Earning EZ-WTC	Amount of EZ-WTC Earned	Claiming EZ-WTC	Amount of EZ-WTC Claimed			Refunding EZ-WTC	Amount of EZ-WTC Refunded		
Zero or Net Loss	175	\$15,118,556	251	\$33,178,904	106	\$1,692,538	75	\$2,763,060	245	\$28,723,304
\$1 - \$99,999	141	4,320,960	198	9,827,486	131	176,692	25	427,431	190	9,223,353
100,000 - 499,999	56	2,836,130	70	5,818,965	54	339,982	8	115,705	65	5,363,274
500,000 - 999,999	23	1,007,320	28	2,064,782	21	233,943	4	100,095	18	1,730,744
1,000,000 - 24,999,999	22	5,796,645	28	10,816,600	19	1,047,381	3	291,506	21	9,477,712
25,000,000 - 49,999,999	3	287,805	4	432,050	3	371,805	0	0	d/	d/
50,000,000 - 99,999,999	4	135,300	5	349,630	5	187,656	d/	d/	d/	d/
100,000,000 - 499,999,999	10	1,645,415	11	2,656,706	7	1,150,062	d/	d/	9	1,408,394
500,000,000 and over	4	28,705,500	4	40,368,823	4	20,248,723	0	0	3	20,120,100
Total	438	\$59,853,631	599	\$105,513,946	350	\$25,448,782	116	\$3,796,047	553	\$76,269,100

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 12: ZEA WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - 2002 Liability Year

Entire Net Income	Number of Taxpayers Earning ZEA-WTC	Amount of ZEA-WTC Earned	Number of Taxpayers Claiming ZEA-WTC	Amount of ZEA-WTC Claimed	Number of Taxpayers Using ZEA-WTC	Amount of ZEA-WTC Used	Number of Taxpayers Refunding ZEA-WTC	Amount of ZEA-WTC Refunded	Number of Taxpayers with ZEA-WTC Carried Forward	Amount of ZEA-WTC Carried Forward
Zero or Net Loss	37	\$10,207,864	54	\$20,112,351	32	\$1,033,155	6	\$67,453	51	\$19,011,752
\$1 - \$99,999	5	95,764	6	151,555	d/	d/	0	0	4	136,985
1,000,000 - 24,999,999	15	5,162,816	16	6,924,456	16	1,324,356	d/	d/	13	5,562,599
25,000,000 - 49,999,999	6	3,193,500	7	3,382,538	6	3,161,113	0	0	d/	d/
50,000,000 - 99,999,999	4	788,085	4	1,247,380	4	404,140	0	0	d/	d/
100,000,000 - 499,999,999	7	1,946,668	9	2,359,437	6	1,332,617	d/	d/	4	957,445
500,000,000 and over	4	8,487,000	4	13,738,500	d/	d/	0	0	d/	d/
Total	79	\$29,882,207	102	\$47,922,725	73	\$9,286,664	8	\$174,328	78	\$38,461,741

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 13: EZ ITC by Entire Net Income (ENI) - Article 9-A Taxpayers - 2002 Liability Year

Entire Net Income	Number of Taxpayers Earning EZ		Number of Taxpayers Claiming EZ		Number of Taxpayers Using EZ		Number of Taxpayers Refunding EZ ITC		Number of Taxpayers with EZ ITC Carried Forward		Amount of EZ ITC Carried Forward
	ITC	Amount of EZ ITC Earned	ITC	Amount of EZ ITC Claimed	ITC	Amount of EZ ITC Used	EZ ITC	Amount of EZ ITC Refunded	Carried Forward	Carried Forward	Amount of EZ ITC Carried Forward
Zero or Net Loss	159	\$25,058,375	205	\$152,266,247	78	\$967,182	37	\$3,150,318	201	\$148,148,749	
\$1 - \$99,999	77	1,007,462	101	6,636,318	63	86,172	4	4,066	95	6,546,079	
100,000 - 499,999	57	2,021,810	67	8,137,818	50	322,361	3	202,172	59	7,613,283	
500,000 - 999,999	22	1,952,019	23	4,042,488	16	161,762	4	331,413	17	3,549,313	
1,000,000 - 24,999,999	33	5,947,395	33	22,675,787	27	1,754,269	d/	d/	25	20,170,769	
25,000,000 - 49,999,999	4	911,511	4	9,410,387	3	73,167	d/	d/	d/	d/	
100,000,000 - 499,999,999	8	8,964,884	9	45,280,109	8	1,140,049	0	0	9	44,140,060	
500,000,000 and over	3	143,731,711	3	191,441,118	3	14,180,024	0	0	d/	d/	
Total	365	\$189,843,063	447	\$441,056,700	250	\$18,829,959	50	\$4,438,718	411	\$417,788,022	

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 14: QEZE RPTC and Tax Reduction Credit by Entire Net Income (ENI) - Article 9-A Taxpayers - 2002 Liability Year

Entire Net Income	Number of Taxpayers		Number of Taxpayers Using			Number of Taxpayers Refunding		Number of Taxpayers Claiming	Amount of QEZE Tax Reduction	Number of Taxpayers Using	Amount of QEZE Tax Reduction
	QEZE	RPTC	QEZE	RPTC	QEZE RPTC Used	QEZE	RPTC Refunded	QEZE Tax Reduction Credit	QEZE Tax Reduction Credit Claimed	QEZE Tax Reduction Credit	QEZE Tax Reduction Credit Used
Zero or Net Loss	80	\$13,287,095	16	\$82,073	79	\$13,205,023	36	\$29,989	26	\$20,222	
\$1 - \$99,999	39	615,698	17	20,534	36	594,755	65	100,977	61	87,573	
100,000 - 499,999	24	2,298,941	7	28,753	19	2,270,188	35	218,326	34	214,463	
500,000 - 999,999	13	209,888	4	6,754	9	203,134	16	301,888	16	251,214	
1,000,000 - 24,999,999	14	1,178,695	3	69,039	13	1,109,657	17	1,049,509	17	1,014,760	
100,000,000 - 499,999,999	4	1,635,612	0	0	4	1,635,613	6	1,670,365	6	1,670,365	
Total	179	\$35,786,937	50	\$849,999	162	\$34,936,532	181	\$5,415,754	165	\$5,298,744	

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 15: EZ/ZEA Wage Tax Credit Summary - Corporate Taxpayers - Preliminary 2003 Liability Year Data

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ WTC	484	22	3	509
Total Amount Earned	\$27,465,980	\$1,888,500	\$594,750	\$29,949,230
Number of Taxpayers Claiming EZ WTC	719	23	3	745
Total Amount Claimed	\$86,916,094	\$2,041,131	\$594,750	\$89,551,975
Number of Taxpayers Using EZ WTC	402	19	3	424
Total Amount Used	\$6,097,601	\$1,729,960	\$594,750	\$8,422,311
Number of Taxpayers Refunding EZ WTC	131	0	0	131
Total Amount Refunded	\$3,615,239	\$0	\$0	\$3,615,239
Number of Taxpayers with EZ WTC Carried Forward	644	4	0	648
Total Amount Carried Forward	\$77,015,124	\$152,596	\$0	\$77,167,720
Number of Taxpayers Earning ZEA WTC	65	9	4	78
Total Amount Earned	\$17,324,140	\$3,171,315	\$817,500	\$21,312,955
Number of Taxpayers Claiming ZEA WTC	100	9	5	114
Total Amount Claimed	\$35,385,138	\$2,338,669	\$1,823,447	\$39,547,254
Number of Taxpayers Using ZEA WTC	62	8	4	74
Total Amount Used	\$4,366,633	\$1,269,765	\$321,147	\$5,957,545
Number of Taxpayers Refunding ZEA WTC	7	0	0	7
Total Amount Refunded	\$119,799	\$0	\$0	\$119,799
Number of Taxpayers with ZEA WTC Carried Forward	79	d/	d/	84
Total Amount Carried Forward	\$30,888,540	d/	d/	\$32,518,508

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the rows may not sum to the total column. For more information, see page 3 of the report.

Table 16: EZ Investment Tax Credit (ITC) and Financial Services ITC (FS-ITC) Summary - Corporate Taxpayers - Preliminary 2003 Liability Year Data

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ ITC	383	0	0	383
Total Amount Earned	\$157,054,871	\$0	\$0	\$157,054,871
Number of Taxpayers Claiming EZ ITC	499	0	0	499
Total Amount Claimed	\$533,381,149	\$0	\$0	\$533,381,149
Number of Taxpayers Using EZ ITC	251	0	0	251
Total Amount Used	\$11,664,124	\$0	\$0	\$11,664,124
Number of Taxpayers Refunding EZ ITC	63	0	0	63
Total Amount Refunded	\$4,160,460	\$0	\$0	\$4,160,460
Number of Taxpayers with EZ ITC Carried Forward	453	0	0	453
Total Amount Carried Forward	\$515,677,712	\$0	\$0	\$515,677,712
Number of Taxpayers Earning EZ FS-ITC	5	0	0	5
Total Amount Earned	\$49,521	\$0	\$0	\$49,521
Number of Taxpayers Claiming EZ FS-ITC	7	0	0	7
Total Amount Claimed	\$82,840	\$0	\$0	\$82,840
Number of Taxpayers Using EZ FS-ITC	5	0	0	5
Total Amount Used	\$1,291	\$0	\$0	\$1,291
Number of Taxpayers Refunding EZ FS-ITC	4	0	0	4
Total Amount Refunded	\$1,641	\$0	\$0	\$1,641
Number of Taxpayers with EZ FS-ITC Carried Forward	6	0	0	6
Total Amount Carried Forward	\$34,613	\$0	\$0	\$34,613

Table 17: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit Summary - Corporate Taxpayers - Preliminary 2003 Liability Year Data

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning RPTC	223	17	3	243
Total Amount Earned	\$50,449,481	\$3,961,660	\$270,549	\$54,681,690
Number of Taxpayers Using RPTC	72	8	3	83
Total Amount Used	\$1,125,466	\$1,113,873	\$170,549	\$2,409,888
Number of Taxpayers Refunding RPTC	205	11	0	216
Total Amount Refunded	\$47,322,176	\$2,771,808	\$0	\$50,093,984
Number of Taxpayers Earning Tax Reduction Credit	260	11	3	274
Total Amount Earned	\$6,431,323	\$2,069,887	\$123,614	\$8,624,824
Number of Taxpayers Using Tax Reduction Credit	248	10	3	261
Total Amount Used	\$5,977,599	\$2,020,143	\$123,614	\$8,121,356
Number of Corporate Partners Earning RPTC	35	0	0	35
Total Amount Earned	\$15,604,073	\$0	\$0	\$15,604,073
Number of Corporate Partners Using RPTC	14	0	0	14
Total Amount Used	\$12,694	\$0	\$0	\$12,694
Number of Corporate Partners Refunding RPTC	28	0	0	28
Total Amount Refunded	\$15,591,379	\$0	\$0	\$15,591,379
Number of Corporate Partners Earning Tax Reduction Credit	15	0	0	15
Total Amount Earned	\$220,944	\$0	\$0	\$220,944
Number of Corporate Partners Using Tax Reduction Credit	15	0	0	15
Total Amount Used	\$210,537	\$0	\$0	\$210,537

Table 18: EZ Capital Credit Summary - Corporate Taxpayers - Preliminary 2003 Liability Year Data

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning Credit	43	10	0	53
Total Amount Earned	\$183,270	\$40,000	\$0	\$223,270
Number of Taxpayers Claiming Credit	47	10	0	57
Total Amount Claimed	\$242,991	\$43,428	\$0	\$286,419
Number of Taxpayers Using Credit	30	4	0	34
Total Amount Used	\$50,684	\$17,428	\$0	\$68,112
Number of Taxpayers with Credit Carried Forward	25	5	0	30
Total Amount Carried Forward	\$197,556	\$15,875	\$0	\$213,431

Table 19: Empire Zone Wage Tax Credit by Zone - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Empire Zone	Total Amount				
	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward
Albany (City)	\$277,875	\$452,202	\$13,778	\$12,375	\$426,048
Albany County	434,070	1,121,854	35,825	193,104	876,305
Auburn	880,125	2,112,808	176,501	212,438	1,714,704
Broome County	2,273,625	8,352,078	194,515	0	8,156,257
Buffalo	2,651,168	6,369,575	417,124	337,464	5,614,937
Cattaraugus County	53,250	168,025	36,545	626	130,854
Cortland County	33,480	48,748	1,834	750	46,164
Dutchess County	1,387,875	9,767,620	118,365	681,032	8,968,221
East New York	423,750	2,238,745	29,648	0	2,209,094
Elmira	1,154,875	2,600,346	337,121	426,000	1,837,205
Greater Jamestown	76,125	1,980,980	70,559	33,000	1,877,418
Hunts Point	222,375	576,771	41,989	0	476,500
Kingston	162,375	422,024	31,109	3,252	386,989
North Brooklyn Navy Yard	2,530,440	5,574,672	310,311	15,597	5,251,764
Norwich	9,000	767,182	3,676	0	763,506
Oneida/Herkimer Counties	252,375	775,037	22,136	95,850	657,050
Onondaga County	1,187,563	1,715,557	11,575	6,405	1,696,073
Orange County	691,275	824,180	356,890	161,812	305,476
Plattsburgh	171,107	2,196,407	18,028	55,875	2,122,503
Port Morris	39,375	1,819,661	35,507	0	1,784,154
Rochester	580,033	3,003,315	53,499	154,137	2,795,678
Schenectady	813,750	1,851,167	76,758	21,375	1,753,033
Southwest Brooklyn	1,436,625	3,108,540	184,553	192,477	2,670,158
Staten Island North Shore	189,375	4,436,706	51,510	8,251	4,376,945
Syracuse	230,904	1,052,712	47,190	63,756	945,890
Tonawanda	217,875	400,397	25,358	4,687	370,350
Troy	355,125	715,680	89,174	28,500	598,006
Utica	2,059,875	5,791,335	82,959	57,750	5,650,625
Watertown	216,375	693,586	8,752	90,938	593,896
Yonkers	312,870	489,502	51,888	27,376	410,238
Multiple Zones	2,133,234	3,674,046	1,941,354	3,166	1,729,526
Unidentified	355,815	1,233,772	20,404	0	1,213,368
Total	\$27,465,980	\$86,916,094	\$6,097,601	\$3,615,239	\$77,015,124

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 20: Zone Equivalent Area Wage Tax Credit by ZEA - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Zone Equivalent Area	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward
East Harlem	\$13,614,595	\$22,331,943	\$2,141,447	\$41,492	\$20,149,941
Multiple Zones	2,539,755	7,605,902	2,058,981	0	5,546,921
Total	\$17,324,140	\$35,385,138	\$4,366,633	\$119,799	\$30,888,540

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 21: Empire Zone Investment Tax Credit by Zone - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Empire Zone	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward
Amsterdam	\$528,495	\$2,638,682	\$40,625	\$0	\$2,598,057
Auburn	4,039,529	14,236,245	201,695	563,148	13,472,260
Broome County	1,017,713	6,648,718	110,538	8,263	7,725,748
Buffalo	5,475,179	40,079,488	606,392	139,853	39,334,184
Cattaraugus County	1,529,144	3,365,688	8,911	0	661,836
Elmira	3,118,031	16,703,388	305,602	41,681	16,356,005
Greater Jamestown	759,610	8,898,187	229,076	3,321	8,877,832
Kingston	38,842	476,836	6,188	0	465,670
North Brooklyn Navy Yard	630,648	3,377,152	83,551	0	3,281,137
Oneida/Herkimer Counties	1,341,347	5,747,776	175,945	225,246	5,341,721
Plattsburgh	1,221,489	10,077,439	165,908	42,849	9,838,093
Rochester	638,099	4,703,841	51,248	192,756	4,435,102
Rome	152,609	3,044,563	100,946	0	2,945,363
Schenectady	1,242,974	2,973,613	456,135	5,607	2,511,871
Southwest Brooklyn	191,337	1,192,724	54,484	0	1,137,925
Syracuse	337,837	3,425,762	95,827	0	3,261,284
Utica	665,895	3,040,418	197,917	0	2,842,501
Watertown	351,892	3,449,978	3,897	25,535	3,420,546
Unidentified	895,393	19,450,398	683,962	0	18,766,436
Total	\$157,054,871	\$533,381,149	\$11,664,124	\$4,160,460	\$515,677,712

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 22: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit by Zone - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Empire Zone	Total RPTC Earned	Total RPTC Used	Total RPTC Refunded	Total Tax Reduction Credit Earned	Total Tax Reduction Credit Used
Auburn	\$1,475,916	\$46,016	\$1,469,739	\$431,196	\$429,171
Buffalo	3,538,759	190,280	2,428,072	453,302	436,844
Dutchess County	1,531,799	4,732	1,519,285	11,554	11,554
Elmira	992,304	5,169	987,135	525,472	526,972
Greater Jamestown	338,478	0	333,979	26,830	26,063
Southwest Brooklyn	64,842	0	64,842	28,632	20,400
Syracuse	761,566	4,740	757,491	99,295	99,092
Utica	178,104	5,772	177,029	14,331	19,627
Multiple Zones	3,999,506	227,683	3,412,116	1,069,551	1,103,913
Total	\$50,449,481	\$1,125,466	\$47,222,576	\$6,431,323	\$5,977,599

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 23: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit for Corporate Partners by Zone - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Empire Zone	Total RPTC Earned	Total RPTC Used	Total RPTC Refunded	Total Tax Reduction Credit Earned	Total Tax Reduction Credit Used
Buffalo	\$385,012	\$7,833	\$377,179	\$54,200	\$51,058
Total	\$15,604,073	\$12,694	\$15,591,379	\$220,944	\$210,537

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 24: EZ WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Entire Net Income	Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers with Credit	
	Earning Credit	Total Amount Earned	Claiming Credit	Total Amount Claimed	Using Credit	Total Amount Used	Refunding Credit	Total Amount Refunded	Carried Forward	Total Amount Carried Forward
Zero or Net Loss	169	\$11,589,515	279	\$35,227,821	106	\$865,833	68	\$2,320,957	269	\$32,002,177
\$1 - \$99,999	163	2,801,320	240	9,864,492	150	243,826	42	415,636	223	9,135,724
100,000 - 499,999	69	2,918,312	95	6,970,423	69	382,866	9	81,029	82	6,426,613
500,000 - 999,999	19	1,006,500	27	5,660,170	21	335,883	d/	d/	23	5,282,236
1,000,000 - 24,999,999	49	5,211,498	57	14,570,247	41	1,575,927	10	750,930	37	12,243,387
25,000,000 - 49,999,999	5	805,380	7	1,605,600	6	1,106,013	0	0	d/	d/
50,000,000 - 99,999,999	3	1,824,750	5	3,588,376	d/	d/	0	0	3	3,520,126
100,000,000 - 499,999,999	6	390,000	7	1,791,917	d/	d/	d/	d/	d/	d/
Total	484	\$27,465,980	719	\$86,916,094	402	\$6,097,601	131	\$3,615,239	644	\$77,015,124

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 25: ZEA WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Entire Net Income	Number of Taxpayers Earning Total Amount		Number of Taxpayers Claiming Total Amount		Number of Taxpayers Using Credit	Total Amount Used	Number of Taxpayers Refunding Credit	Total Amount Refunded	Number of Taxpayers with Credit Carried Forward Total Amount	
	Credit	Earned	Credit	Claimed					Forward	Carried Forward
Zero or Net Loss	25	\$10,679,522	41	\$20,546,724	18	\$490,832	5	\$75,814	40	\$19,981,015
\$1 - \$99,999	d/	d/	7	437,487	d/	d/	d/	d/	5	425,044
100,000 - 499,999	4	113,509	7	1,385,052	6	40,753	d/	d/	6	1,300,314
1,000,000 - 24,999,999	18	2,504,008	25	6,594,210	19	777,829	0	0	18	5,816,337
25,000,000 - 49,999,999	5	1,020,840	6	1,496,807	4	1,014,806	0	0	d/	d/
50,000,000 - 99,999,999	d/	d/	3	697,695	d/	d/	0	0	d/	d/
100,000,000 - 499,999,999	5	668,265	7	1,974,622	5	161,067	0	0	3	1,813,555
Total	65	\$17,324,140	100	\$35,385,138	62	\$4,366,633	7	\$119,799	79	\$30,888,540

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 26: EZ ITC by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Entire Net Income	Number of Taxpayers Earning Total Amount		Number of Taxpayers Claiming Total Amount		Number of Taxpayers Using Total Amount		Number of Taxpayers Refunding Total Amount		Number of Taxpayers with Credit Carried Forward		Total Amount Carried Forward
	Credit	Earned	Credit	Claimed	Credit	Used	Credit	Refunded	Forward	Forward	
Zero or Net Loss	148	\$20,140,000	208	\$111,408,799	69	\$1,112,276	38	\$3,337,546	204	\$107,950,700	
\$1 - \$99,999	92	1,226,443	127	7,920,291	64	135,867	12	139,563	116	7,849,358	
100,000 - 499,999	57	2,236,412	72	9,015,815	57	393,870	d/	d/	62	8,447,917	
500,000 - 999,999	20	2,546,715	24	7,251,830	14	206,889	3	81,557	21	6,578,201	
1,000,000 - 24,999,999	48	9,511,056	49	32,457,614	34	1,397,019	7	256,068	37	30,727,683	
25,000,000 - 49,999,999	5	2,273,499	6	44,490,755	5	1,369,885	0	0	d/	d/	
100,000,000 - 499,999,999	8	4,207,000	8	38,895,726	4	265,135	d/	d/	6	35,845,847	
500,000,000 and over	4	114,277,603	3	280,293,722	3	6,513,225	0	0	d/	d/	
Total	383	\$157,054,871	499	\$533,381,149	251	\$11,664,124	63	\$4,160,460	453	\$515,677,712	

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/.

Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 27: QEZE RPTC and Tax Reduction Credit by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2003 Liability Year Data

Entire Net Income	Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers	
	Earning RPTC	Total Amount Earned	Using RPTC	Total Amount Used	Refunding RPTC	Total Amount Refunded	Earning Tax Reduction Credit	Total Amount Earned	Using Tax Reduction Credit	Total Amount Used
Zero or Net Loss	82	\$38,866,540	21	\$427,702	82	\$37,406,202	54	\$699,314	48	\$390,907
\$1 - \$99,999	59	1,851,811	26	48,942	55	1,759,188	91	135,683	88	124,949
100,000 - 499,999	27	2,445,606	7	38,707	20	1,550,263	43	242,275	42	241,849
500,000 - 999,999	13	353,587	5	68,555	12	302,073	21	457,782	20	462,654
1,000,000 - 24,999,999	31	4,813,768	9	156,839	29	4,581,357	38	2,414,825	37	2,399,587
25,000,000 - 49,999,999	5	829,134	d/	d/	3	688,014	6	926,465	6	926,465
100,000,000 - 499,999,999	5	1,083,442	d/	d/	4	1,035,079	5	1,012,027	5	888,236
Total	223	\$50,449,481	72	\$1,125,466	205	\$47,322,176	260	\$6,431,323	248	\$5,977,599

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted and are indicated with a d/. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 28: Empire Zone Wage Tax Credit by Zone - S Corporations - Preliminary 2003 Liability Year Data

Empire Zone	Total Amount Earned
Albany (City)	\$234,000
Auburn	51,000
Broome County	229,000
Buffalo	733,890
Dutchess County	24,750
Kingston	152,820
Mount Vernon	84,750
Oneida/Herkimer Counties	654,000
Rochester	155,272
Southwest Brooklyn	333,750
Syracuse	345,998
Yonkers	296,250
Multiple Zones	368,021
Total	\$6,963,349

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 29: Zone Equivalent Area Wage Tax Credit by Zone - S Corporations - Preliminary 2003 Liability Year Data

Zone Equivalent Area	Total Amount Earned
East Harlem	\$392,625
Total	\$547,875

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 30: Empire Zone Investment Tax Credit by Zone - S Corporations - Preliminary 2003 Liability Year Data

Empire Zone	Total Amount Earned
Broome County	\$893,233
Buffalo	621,629
Dutchess County	96,997
Elmira	146,694
Greater Jamestown	286,272
Kingston	82,060
North Brooklyn Navy Yard	241,503
Oneida/Herkimer Counties	294,814
Onondaga County	3,421,126
Rochester	427,154
Southwest Brooklyn	201,223
Syracuse	575,417
Utica	263,041
Total	\$13,137,929

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 31: Qualified Empire Zone Enterprise Real Property Tax Credit by Zone - S Corporations - Preliminary 2003 Liability Year Data

Empire Zone	Total Amount Earned
Albany (City)	\$281,185
Amsterdam	61,154
Auburn	324,023
Buffalo	1,139,722
Cattaraugus County	115,578
Dutchess County	577,138
Kingston	430,034
Mount Vernon	483,407
Oneida/Herkimer Counties	526,429
Rochester	1,041,493
Sullivan County	341,562
Syracuse	456,036
Utica	266,303
Watertown	240,019
Yonkers	455,783
Total	\$12,304,599

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

Table 32: Empire Zone Wage Tax Credit (WTC) by Income Class - Article 22 Taxpayers - 2003 Liability Year

New York Adjusted Gross Income		Number of		Number of	
		Taxpayers with Nonrefundable EZ WTC	Total Amount of Nonrefundable EZ WTC	Taxpayers with Refundable EZ WTC	Total Amount of Refundable EZ WTC
Less Than	\$5,000	196	\$1,286,161	257	\$602,636
\$5,000 -	10,000	4	185	0	0
10,000 -	15,000	84	751,061	72	461,111
20,000 -	25,000	102	36,260	91	285,617
25,000 -	30,000	108	25,773	0	0
30,000 -	35,000	80	46,762	d/	d/
35,000 -	40,000	62	22,571	28	14,480
40,000 -	45,000	198	339,343	57	155,027
45,000 -	50,000	66	37,224	0	0
50,000 -	55,000	105	65,584	42	139,551
55,000 -	60,000	21	11,188	0	0
60,000 -	65,000	78	39,903	50	37,455
65,000 -	75,000	196	96,486	25	10,259
75,000 -	100,000	447	643,174	113	450,098
100,000 -	150,000	879	2,188,306	103	460,734
150,000 -	200,000	447	1,565,323	38	114,168
200,000 -	500,000	1,266	6,051,634	87	877,724
500,000 -	1,000,000	400	2,975,385	26	481,514
1,000,000 -	5,000,000	289	4,685,638	32	825,986
5,000,000 -	10,000,000	23	1,288,278	d/	d/
Greater Than	10,000,000	11	1,227,510	d/	d/
Total		5,066	\$23,383,789	1,025	\$5,193,314

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Table 33: Zone Equivalent Area Wage Tax Credit (ZEA WTC) by Income Class - Article 22 Taxpayers - 2003 Liability Year

New York Adjusted Gross Income		Number of		Number of	
		Nonrefundable ZEA	Total Amount of Nonrefundable ZEA	Refundable ZEA	Total Amount of Refundable ZEA
		WTC	WTC	WTC	WTC
Less Than	\$5,000	17	\$384,544	0	\$0
\$5,000 -	10,000	5	1,297	0	0
10,000 -	15,000	23	6,217	0	0
15,000 -	20,000	21	7,759	0	0
20,000 -	25,000	13	4,432	0	0
25,000 -	30,000	67	15,164	d/	d/
30,000 -	35,000	11	6,469	d/	d/
35,000 -	40,000	81	38,988	0	0
40,000 -	45,000	61	19,680	0	0
45,000 -	50,000	98	74,163	0	0
50,000 -	55,000	79	92,221	7	1,632
55,000 -	60,000	60	80,815	9	11,919
60,000 -	65,000	114	106,224	0	0
65,000 -	75,000	221	237,291	0	0
75,000 -	100,000	344	414,429	6	4,371
100,000 -	150,000	507	882,511	18	18,173
150,000 -	200,000	242	485,316	5	9,727
200,000 -	500,000	552	1,646,716	10	243,576
500,000 -	1,000,000	584	2,527,903	13	65,796
1,000,000 -	5,000,000	402	3,342,534	9	31,880
5,000,000 -	10,000,000	24	632,188	0	0
Greater Than	10,000,000	8	582,683	0	0
Total		3,533	\$11,589,544	78	\$387,470

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Table 34: Empire Zone Investment Tax Credit (ITC) by Income Class - Article 22 Taxpayers - 2003 Liability Year

New York Adjusted Gross Income		Number of		Total Amount of	
		Nonrefundable EZ ITC	Nonrefundable EZ ITC	Refundable EZ ITC	Refundable EZ ITC
Less Than	\$5,000	6	\$1,468,998	68	\$2,107,862
\$5,000 -	10,000	3	95	d/	d/
10,000 -	15,000	7	655	7	5,158
15,000 -	20,000	0	0	36	2,445
20,000 -	25,000	0	0	0	0
25,000 -	30,000	0	0	0	0
30,000 -	35,000	36	19,951	0	0
35,000 -	40,000	0	0	0	0
40,000 -	45,000	38	56,587	d/	d/
45,000 -	50,000	0	0	0	0
50,000 -	55,000	34	36,767	3	1,912
55,000 -	60,000	19	14,219	0	0
60,000 -	65,000	0	0	0	0
65,000 -	75,000	25	4,956	0	0
75,000 -	100,000	61	314,392	37	279,212
100,000 -	150,000	152	312,981	45	328,124
150,000 -	200,000	53	1,505,744	6	3,368
200,000 -	500,000	231	6,061,379	49	567,546
500,000 -	1,000,000	68	2,059,890	18	100,245
1,000,000 -	5,000,000	96	5,845,592	22	350,164
5,000,000 -	10,000,000	9	2,518,656	0	0
Greater Than	10,000,000	7	6,950,450	d/	d/
Total		845	\$27,171,312	295	\$3,752,044

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Table 35: Empire Zone Financial Services Investment Tax Credit (FS-ITC) by Income Class - Article 22 Taxpayers - 2003 Liability Year

New York Adjusted Gross Income	Number of	Total Amount of	Number of	Total Amount of
	Taxpayers with Nonrefundable EZ FS ITC	Nonrefundable EZ FS ITC	Taxpayers with Refundable EZ FS ITC	Refundable EZ FS ITC
\$5,000 - \$10,000	0	\$0	0	\$0
10,000 - 15,000	0	0	0	0
15,000 - 20,000	0	0	0	0
20,000 - 25,000	0	0	0	0
25,000 - 30,000	0	0	0	0
30,000 - 35,000	0	0	0	0
35,000 - 40,000	0	0	0	0
40,000 - 45,000	0	0	0	0
45,000 - 50,000	0	0	0	0
55,000 - 60,000	0	0	0	0
60,000 - 65,000	0	0	0	0
65,000 - 75,000	0	0	0	0
75,000 - 100,000	0	0	0	0
100,000 - 150,000	d/	d/	0	0
150,000 - 200,000	6	730	0	0
200,000 - 500,000	d/	d/	9	74,668
500,000 - 1,000,000	3	7,417	d/	d/
1,000,000 - 5,000,000	5	9,046	d/	d/
5,000,000 - 10,000,000	0	0	0	0
Greater Than 10,000,000	0	0	0	0
Total	16	\$17,267	14	\$80,928

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Table 36: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit by Income Class -Article 22 Taxpayers - 2003 Liability Year

New York Adjusted Gross Income		Number of Taxpayers with Refundable QEZE RPTC	Total Amount of Refundable QEZE RPTC	Number of Taxpayers with Nonrefundable QEZE Tax Reduction Credit	Total Amount of Nonrefundable QEZE Tax Reduction Credit
Less Than	\$5,000	547	\$9,282,652	80	\$2,422
	\$5,000 - 10,000	d/	d/	3	1,148
	10,000 - 15,000	17	44,015	28	7,423
	15,000 - 20,000	0	0	0	0
	20,000 - 25,000	93	1,776,337	d/	d/
	25,000 - 30,000	70	17,026	d/	d/
	30,000 - 35,000	44	672,378	78	19,598
	35,000 - 40,000	56	163,098	56	7,728
	40,000 - 45,000	113	3,676,571	0	0
	50,000 - 55,000	d/	d/	68	330,009
	55,000 - 60,000	19	7,524	0	0
	60,000 - 65,000	76	220,531	26	155
	65,000 - 75,000	70	617,957	43	43,949
	75,000 - 100,000	203	1,682,470	174	401,176
	100,000 - 150,000	386	2,816,241	424	1,172,422
	150,000 - 200,000	207	2,950,084	249	1,066,169
	200,000 - 500,000	575	10,420,981	721	5,013,610
	500,000 - 1,000,000	197	8,104,137	186	2,527,690
	1,000,000 - 5,000,000	153	11,677,758	144	6,799,611
	5,000,000 - 10,000,000	11	1,624,651	10	618,680
Greater Than	10,000,000	11	3,961,546	11	942,454
Total		2,855	\$59,852,191	2,303	\$18,973,840

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Table 37: Empire Zone Capital Credit by Income Class - Article 22 Taxpayers - 2003 Liability Year

New York Adjusted Gross Income		Number of Taxpayers with Nonrefundable EZ Capital Credit	Total Amount of Nonrefundable EZ Capital Credit
Less Than	\$5,000	330	\$82,462
\$5,000 -	10,000	310	38,782
10,000 -	15,000	37	4,574
15,000 -	20,000	36	4,494
25,000 -	30,000	47	361,133
35,000 -	40,000	28	4,185
50,000 -	55,000	34	4,311
60,000 -	65,000	24	25,923
65,000 -	75,000	67	18,797
75,000 -	100,000	64	57,138
100,000 -	150,000	150	102,232
150,000 -	200,000	140	102,298
200,000 -	500,000	304	381,610
500,000 -	1,000,000	73	194,913
1,000,000 -	5,000,000	42	347,277
Greater Than	10,000,000	4	89,760
Total		1,691	\$1,836,389

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. Also, in some cases, zone-level rows and income class rows have been completely omitted. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

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