



# CT-604-CP

New York State Department of Taxation and Finance

## Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit for Corporate Partners

2003 calendar-year filers check box:

Other filers enter tax period:

Tax Law - Sections 15 and 16

beginning  ending

Name as shown on your franchise tax return	Your employer identification number
Name of QEZE partnership	Employer identification number of QEZE partnership

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-32, CT-32-A, CT-33, CT-33-NL, or CT-33-A.

### Qualified empire zone enterprise (QEZE) credit for real property taxes application

1 Enter your share of the QEZE credit for real property taxes obtained from your partnership .....	•	1.	
2 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; or Form CT-33-NL, line 5 .....		2.	
3 Tax credits claimed before the QEZE credit for real property taxes (see instructions) .....		3.	
4 Subtract line 3 from line 2 .....		4.	
5 <b>Article 9-A filers</b> — Enter the higher of the tax on the minimum taxable income base or the fixed dollar minimum tax; <b>Article 32 or 33 filers</b> — Enter \$250; <b>Article 33 combined filers</b> — Multiply number of filers in combined group by \$250 .....		5.	
6 Subtract line 5 from line 4 .....	•	6.	
7 QEZE credit for real property taxes to be used this period (enter the smaller of line 6 or line 1; see instructions) ....	•	7.	
8 Unused QEZE credit for real property taxes (subtract line 7 from line 1) .....	•	8.	
9 Amount of unused credit on line 8 to be refunded (see instructions) .....	•	9.	
10 Amount of unused, non-refunded credit on line 8 to be applied as an overpayment to the next tax period (subtract line 9 from line 8; see instructions) .....	•	10.	

### QEZE tax reduction credit computation

11 Enter the benefit period factor obtained from your partnership .....		11.	
12 Enter the employment increase factor obtained from your partnership .....		12.	
13 Enter the zone allocation factor obtained from your partnership .....		13.	
14 <b>Compute your tax factor:</b>			
A Tax from your franchise tax return (see instructions) .....	A.		
B Your share of partnership income allocated to New York State (see instructions) .....	B.		
C Partner's entire net income or other tax base (see instructions) .....	C.		
D Divide line B by line C .....	D.		
Tax factor (multiply line D by line A) .....		14.	
15 QEZE tax reduction credit (multiply line 11 × line 12 × line 13 × line 14) .....	•	15.	

### QEZE tax reduction credit application

16 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; or Form CT-33-NL, line 5 .....		16.	
17 Tax credits claimed before the QEZE tax reduction credit (see instructions) .....		17.	
18 Subtract line 17 from line 16 .....		18.	
19 <b>Article 9-A filers</b> — If line 13 equals 1.0, enter "0." If line 13 is less than 1.0, enter your fixed dollar minimum tax; <b>Article 32 or 33 filers</b> — Enter \$250; <b>Article 33 combined filers</b> — Multiply number of filers in combined group by \$250 .....		19.	
20 Subtract line 19 from line 18 .....	•	20.	
21 QEZE tax reduction credit to be used this period (enter smaller of line 20 or line 15; see instructions) .....	•	21.	