

Claim for QEZE Credit for Real Property Taxes Tax Law - Section 15

		All filers mu	st enter tax peri	iod: beginning		ending
Name of corporation				En	nployer identificat	ion number (EIN)
Name of empire zone(s)						
,						
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, CT	-32-S, CT-33, CT	-33-NL, CT-33-A, or CT-185
Mark an X in the appropriate bo	x when answe	ering Yes or N	o questions.			
Are you a clean energy enterprise	e (CEE)?					Yes •
Are you a QEZE first certified betwee	n August 1, 2002	and March 31,	2005, that cond	ucts its operations	on real property	
it owns or leases that is located in ar	n empire zone (E	Z) and that is su	bject to a BCA e	executed prior to Ja	anuary 1, 2006?.	Yes ●
Section 1 — For QEZEs	first certif	ied prior t	o April 1, 2	2005 (see Imp	ortant informa	tion in the instructions
Date of first certification by Empir		•	• •			,
						•
Schedule A — Employme						11 11 6
Part 1 — EZ employment — period: Include employees within a						r and in the five-year base
Current tax year employment nu	-	March 31	June 30	September 30		Total
Number of full-time employees w		Walch 31	Julie 30	September 30	December 31	IOtal
Current tax year employmen		all E7s (do not	round: soo instr	ructions)	1.	
Base period employment number		March 31	June 30	September 30		Total
	(mm-yy)	Water 51	Julie 30	Oepterriber 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 Number in base year 5						
f Total number of full-time emp	oyees within all	EZs in the ba	se period			
2 Base period employment nur	mber within all E	Zs (do not roui	nd; see instructio	ons)	• 2.	
						🗆 🗖
3 Does the amount on line 1 e	qual or exceed	the amount or	n line 2? (see in	nstructions)	3.	Yes No No
Part 2 — New York State em	nlovmont out	side all E7s	Computatio	on of the employer	aant numbar ina	ida Naw Yark State and
	u ara cartitiad ir				III IIIE IIVE-VEAL I	Jase pendu (see msirudion
outside all EZs (whether or not yo			. '			Total
outside all EZs (whether or not yo Current tax year employment nu	mber	March 31	June 30	September 30		Total
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in	mber nside		. '			Total
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees ir New York State and outside all E	mber nside Zs	March 31	June 30	September 30	December 31	Total
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in	mber nside Zs t number inside	March 31 New York State	June 30	September 30 all EZs (do not ro	December 31 und) • 4.	Total
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in New York State and outside all E Current tax year employment	mber nside Zs t number inside	March 31	June 30	September 30	December 31 und) • 4.	
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in New York State and outside all E Current tax year employment Base period employment number	mber nside Zs t number inside Tax year ending	March 31 New York State	June 30	September 30 all EZs (do not ro	December 31 und) • 4.	
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees ir New York State and outside all E Current tax year employment Base period employment number a Number in base year 1	mber nside Zs t number inside Tax year ending	March 31 New York State	June 30	September 30 all EZs (do not ro	December 31 und) • 4.	
outside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in New York State and outside all E Current tax year employment Base period employment number Number in base year 1 Number in base year 2	mber nside Zs t number inside Tax year ending	March 31 New York State	June 30	September 30 all EZs (do not ro	December 31 und) • 4.	
cutside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in New York State and outside all E Current tax year employment Base period employment number Number in base year 1 Number in base year 2 Number in base year 3	mber nside Zs t number inside Tax year ending	March 31 New York State	June 30	September 30 all EZs (do not ro	December 31 und) • 4.	
Current tax year employment nu Number of full-time employees ir New York State and outside all E Current tax year employment Base period employment number Number in base year 1 Number in base year 2 Number in base year 3 Number in base year 4	mber nside Zs t number inside Tax year ending	March 31 New York State	June 30	September 30 all EZs (do not ro	December 31 und) • 4.	
cutside all EZs (whether or not yo Current tax year employment nu Number of full-time employees in New York State and outside all E 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	mber nside Zs t number inside Tax year ending (mm-yy)	March 31 New York State March 31	June 30 te and outside June 30	September 30 all EZs (do not ro September 30	und) 4. December 31	

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Schedille R — Complitation of test year en	nniovment nii	mner within t	'ne F/S in Wn	ich voll are ce	rtitiea
Schedule B — Computation of test year employment number within the EZs in which you are certified					
			1		

Test year to (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Toot year ampleyment number within the E7	a in which way s	are contified ((in- 0) 7	

7 Test year employment number within the EZs in which you are certified (see instructions; also enter 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	
16	Eligible real property taxes (see instructions)	16.	
17	QEZE credit for real property taxes (multiply line 14 by line 15 by line 16)	17	
18	Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions)	18	
19	QEZE credit for real property taxes after recapture (subtract line 18 from line 17; see instructions) •	19	
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 benefit period factor 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)

chedule E — Application of QEZE credit for real property taxes (New York S corpo	rations	s do not com	plete Schedule I
2 Enter your franchise tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT-32, line 5; Form CT-3	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.	
Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on y			
franchise tax return, see instructions)	•	23.	
Subtract line 23 from line 22		24.	
5 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	n tax		
Article 32 or 33 — Enter 250			
Article 33 combined — Enter the sum of lines 4 and 12 from Form CT-33-A	- F	25.	
Credit limitation (subtract line 25 from line 24; if less than zero, enter 0)	•	26.	
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)	- F		
3 Unused QEZE credit for real property taxes (subtract line 27 from line 21)			
Amount of unused credit on line 28 to be refunded	•	29.	
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.	
shedule E - Deleted outities			
chedule F — Related entities			
st the names and employer identification numbers of any related business entities. Attach addition	nal she	eets if necess	sary.
the Related persons on page 2 of the instructions to determine if an entity is related.			
Name		EIN	
. Teams		=	
chedule G — Valid business purpose for QEZEs first certified prior to Aug	uust 1	. 2002 (see	e instructions)
chedule G — Valid business purpose for QEZEs first certified prior to Aug	ust 1	, 2002 (see	e instructions)
<u> </u>		· · · · · · · · · · · · · · · · · · ·	•
chedule G — Valid business purpose for QEZEs first certified prior to Aug you are claiming that the QEZE was formed for a valid business purpose, mark an X in the box a statement describing in detail how your QEZE meets the valid business purpose test	nd atta	ach a notarize	ed r

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.

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		All filers mu	ıst enter tax pe	riod: beginning		ending
Name of corporation		7111 111010 1110	iot officer tax po		nployer identificat	
Traine of sorporation					inployer identified	ion nambor (Env)
Name of empire zone(s): Indicate v	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 fi	ranchise 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, CT	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Date of first certification by Empi	ire State Develo	pment (mm-dd	-yy; attach copie	s of all Certificates	s of Eligibility)	
Year of the business tax benefit p	period <i>(enter a ye</i>	ear between 1 ai	nd 10)			
Schedule H — Employme	nt test for Q	EZEs first	certified on	or after Apr	il 1, 2005	
Part 1 — EZ employment —	Computation of	the employme	nt number with	nin all EZs for the	current tax vea	ar and in the four-vear bas
period: Include employees within						, , ,
Current tax year employment nu	mber	March 31	June 30	September 30	December 31	Total
Number of full-time employees w	vithin all EZs					
31 Current tax year employmen	t number within	all EZs (do not	round; see instr	uctions)	• 31.	
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 Total number of full-time emp						<u> </u>
32 Base period employment nur	mber within all E	Zs (do not rour	nd; see instructio	ns)	● 32.	L
33 Does the amount on line 31	exceed the amo	ount on line 32	? (see instruction	ns)		Yes No
Part 2 — New York State em	nlovment (Computation of	the employme	ent number incide	Now York State	o for the current tax year
and in the four-year base period (omputation of	the employme	int number inside	e new fork State	s for the current tax year
Current tax year employment nu		March 31	June 30	September 30	December 31	Total
Number of full-time employees in						15.13.1
34 Current tax year employment		v York State (de	o not round)		• 34.	
Base period employment number		March 31	June 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 Total number of full-time emp	loyees in New Y	ork State in the	e base period .			
35 Base period employment nur	mber in New Yo	k State <i>(do not</i>	tround)		• 35.	
36 Does the amount on line 34	exceed the amo	ount on line 35	? (see instruction	ns)		Yes No

Sc	hedule I — Computation of net new employment (see instructions)		
	Current year employment number in the EZs in which you are certified Base period 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 one or more zones 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 bene	efits, and retirement ben	efits (add column E am	ounts) • 41	

(continued)

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)		
	hedule M — Computation of QEZE credit for real property taxes for manufact rtified only in an investment zone (IZ) (see instructions)	turers and	QEZEs
46	Eligible wages, health benefits, and retirement benefits from line 41	46.	
	25% (.25) factor		.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.	
	Eligible real property taxes (attach documentation)		
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	lete 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)		
	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	50	
-	Article 33 combined — Enter the sum of lines 4 and 12 from Form CT-33-A		
	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;	64	
	transfer this amount to your franchise tax return)		
	Unused QEZE credit for real property taxes (subtract line 61 from line 55)		
	Amount of unused credit on line 62 to be refunded (transfer this amount to your franchise tax return)	03.	
04	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	
	(SODITAGE LIDE OS TROTT LIDE OZ TRADSIEL IDIS ATRODOLI TO VODE TRADCTISE TAX TERUTO	104.1	

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st the names and employe ee <i>Related persons</i> on pag	r identification numb	ers (EIN) ons to deter	f any re	elated l an enti	bus	iness er s related	ntities. Atta I.	ch addit	ional sheets if n	ecessary.	
Name								EIN			
											_
											_
											_
											_
chedule Q — Capita	I investment an	ount (co	mplete	only	Pai	rt 1 or F	Part 2)				
art 1 — Capital investr	nent amount for (QEZEs ce	rtified	in DZ	Zs ((see inst	ructions)				
A	В						D		E	F	_
Address of property	Name of zon (if applicable)	attribu	Cost or other basis attributable to construction, expansion, or rehabilitation of property					occ	entage of physical upancy and use see instructions)	Multiply column D by column E	
											T
											4
											+
											7
otal from column F of any Total (add column F amou											+
Total (add colamin amos	me, omer nere and en										
art 2 Canital investr											
ai i z — Gabilai ilivesii	nent amount for (QEZEs ce	rtified	only	in	IZs or f	or manu	facture	rs (see instruct	tions)	_
A Address of property	B Name of zone (if applicable)	C Cost or c basis	other	Multip	D		For manu E Percentage occupancy	of physical	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or more enter 100%)	G Multiply columi by the greater column E or colu	of
Α	B Name of zone	C Cost or c	other	Multip	D	olumn C	E Percentage	of physical	F Percentage of column C attributable to construction, rehabilitation, rexpansion of the building (if 50% or	G Multiply columi by the greater	of
Α	B Name of zone	C Cost or c	other	Multip	D	olumn C	E Percentage	of physical	F Percentage of column C attributable to construction, rehabilitation, rexpansion of the building (if 50% or	G Multiply columi by the greater	of
Α	B Name of zone	C Cost or c	other	Multip	D	olumn C	E Percentage	of physical	F Percentage of column C attributable to construction, rehabilitation, rexpansion of the building (if 50% or	G Multiply columi by the greater	of
A Address of property	B Name of zone (if applicable)	C Cost or c basis	ther :	Multip by	Doly co	olumn C	Percentage occupancy	of physical	F Percentage of column C attributable to construction, rehabilitation, rexpansion of the building (if 50% or	G Multiply columi by the greater	of
Α	B Name of zone (if applicable)	C Cost or c basis	other	Multip by	Doply co	olumn C	Percentage occupancy	of physical v and use	F Percentage of column C attributable to construction, rehabilitation, or expansion of the building (if 50% or more enter 100%)	G Multiply columi by the greater	of