



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

File as an attachment to Form ST-101

For tax period\*: March 1, 2009, through February 28, 2010

Due date: Monday, March 22, 2010

Include with Form ST-101

A10

Sales tax identification number and Legal name (Print ID number and name as shown on Form ST-101 or Certificate of Authority)

\* You may use this schedule to claim credit for sales and use tax paid on qualifying purchases made during the period September 1, 2009, through February 28, 2010.

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): Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County.

PART 1 - Verify eligibility

Empire Zone Retention Certificate (EZRC) number

If you were certified by ESD before April 1, 2009, you must have applied for and received Form DTF-81, 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? (You must mark an X in either the Yes or No box. If you mark No, stop; you are not eligible for the QEZE credit. Do not file this schedule.) Yes [ ] No [ ]

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. Includes rows for New York State only, New York State/MCTD, Allegany County, Cayuga County, Auburn (city), Erie County, Herkimer County, Montgomery County, and Niagara County. Total: .00

Include this amount as a negative on Form ST-101, page 2, Column D, in box 4.

Include this amount as a negative on Form ST-101, page 2, Column F, in box 5.



Insert Form ST-101.1 inside Form ST-101

# Annual Schedule W Instructions

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

Report transactions for the period September 1, 2009, through February 28, 2010.

### Who must file

Complete and file Form ST-101.1, *Annual Schedule W*, if you file Form ST-101, *New York State and Local Annual Sales and Use Tax Return*, and you made purchases eligible for the qualified empire zone enterprise (QEZE) sales and use tax credit.

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

- applied for and received Form DTF-81, *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  
Cayuga County  
Auburn (city)  
Erie County  
Herkimer County  
Montgomery County  
Niagara County

If the locality where you made the purchase is not listed as an eligible locality, no credit of any taxes (State, 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-101 or on your business's *Certificate of Authority* for sales and use tax.

You may use this schedule to claim credit for tax paid on qualifying purchases for the period September 1, 2009, through February 28, 2010. For more information, see TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) – Effective September 1, 2009*.

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.

### PART 1 — Verify eligibility

**EZRC number** — Print the EZRC number 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, 2008, on its Certificate of Eligibility. The business applied for and received QEZE sales tax certification from the Tax Department effective October 1, 2008. The business files taxes on a calendar year basis.*

*At the end of December 2008, the business completed the employment test for the 2008 tax year (January through December 2008) and determined that it qualifies for QEZE sales tax benefits for 2009.*

*At the end of December 2009, the business completed the employment test for the 2009 tax year (January through December 2009) and determined that it qualifies for QEZE sales tax benefits for 2010.*

*In March 2010, the business files Form ST-101.1, to report a credit for tax paid on qualifying purchases made during September through December 2009 and for January through February 2010.*

*When filing Form AU-12 to claim the credit, it must complete and attach employment test worksheets for the 2008 tax year to support its claim for a credit for the September through December 2009 period, and for the 2009 tax year to support its claim for the January through February 2010 period.*

Mark an **X** in the *Yes* or *No* 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 you mark **No**, **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 4<sup>3</sup>/<sub>8</sub>%* 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 4<sup>3</sup>/<sub>8</sub>%* 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-101 as instructed.

### Filing this schedule

File a completed Form ST-101.1 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

### Need help? and Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*.