

New York State Department of Taxation and Finance

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

CT-604-CP

For Corporate Partners	All filers n	All filers must enter tax period:						
Tax Law – Article 1, Sections 15 and 16	beginning	ending						
Legal name as shown on your franchise tax return	Your employer identi	Your employer identification number						
Name of QEZE partnership	Employer identification	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-N	IL, CT-33-A, or CT-185.	
Atta	ach a copy of the retention certificate received from the partnership.			
Qu	alified 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 (see instructions)	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	Article 9 filers – Enter 10			
	Article 9-A filers – Enter the greater of the tax on the minimum taxable income base or the fixed			
	dollar minimum tax			
	Article 32 or 33 filers – Enter 250			
	Article 33 combined filers – Multiply number of taxable filers in combined group by \$250	5		1
6	Cradit limitation (automations 5 from line 4; if zero ar land, anter 0)	6		

6	Credit limitation (subtract line 5 from line 4; if zero or less, enter 0)		6	
7	QEZE credit for real property taxes to be used this period (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, nonrefunded credit on line 8 to be applied as an overpayment (subtract line 9			
	from line 8; see instructions)	1	0	

QEZE tax reduction credit computation (Article 9 filers do not complete this section)

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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	Compute your tax factor:				
	A Tax from your franchise tax return (see instructions)	Α			
	B Your share of partnership income allocated to				
	New York State (see instructions)	в			
	C Partner's entire net income or other tax base (see instructions)	С			
	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	

QE	QEZE tax reduction credit application (Article 9 filers do not complete this section)				
16	Enter your franchise tax (see instructions)	16			
17	Tax credits claimed before the QEZE tax reduction credit (see instructions)	17			
18	Subtract line 17 from line 16	18			
19	Article 9-A filers – If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, enter your fixed dollar minimum tax				
	Article 32 or 33 filers – Enter 250				
	Article 33 combined filers – Multiply number of taxable filers in combined group by \$250	19			
20	Limitation on credit used (subtract line 19 from line 18; if less than zero, enter 0)	20			
21	QEZE tax reduction credit to be used this period (see instructions)	21			

