

New York State Department of Taxation and Finance Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry Tax Law - Article 9-A, Sections 210.12-B and 210.12-C

Employer identification number(s) shown on pa	age 1 of your tay rate	ırn		beginning	er	iding				
inployer identification number(s) shown on pa	age i oi your lax rell	uiii								
Legal name of corporation filing the franchise t		File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, or CT-3-A.								
Name of empire zone (EZ)				Attach a copy of the Certificate of Eligibility						
Traine of empire zone (LZ)		n certificate.								
Mark an X in the box if you are	e claiming this	credit as a c	orporate partne	er (see instruction	ons)		• A			
Schedule A – Eligibility and	emnire zone	investmer	nt tax credit (F7-ITC) (see	instructions)					
mportant: If this is your first tax										
Part 1 – 80% current-year test (see in New York State for the cu	instructions) Cor					ees				
		l 00	0	D	T-4-1	\neg				
Current tax year	March 31	June 30	September 30	December 31	Total					
Number of administrative and support employees in New York State										
a Average number of administrative carry the result to two decimal plan		. ,	•		•	• 1a				
Number of administrative and support employees everywhere										
b Average number of administrative						• 1b				
the result to two decimal places, b	ut do not round)									
the result to two decimal places, b	d support emplo	yees in New Y	ork State (divide	line 1a by line 1b;	carry the result t	0				
the result to two decimal places, b 2 Percentage of administrative and two decimal places, but do not route the percentage on line 2 equal lf Yes, skip Parts 2 and 3, and con	d support emplo and)or or exceed 80%' tinue with Part 4	yees in New Y	ork State (divide	line 1a by line 1b;	carry the result t	• 2	No [
the result to two decimal places, b Percentage of administrative and two decimal places, but do not route two decimal places, but do not route the percentage on line 2 equal of Yes, skip Parts 2 and 3, and contact 2 – 95% three-year back-office	or exceed 80%' tinue with Part 4	? If No, you do	ork State (divide	g the current-year	carry the result t	• 2				
the result to two decimal places, b 2 Percentage of administrative and two decimal places, but do not round two decimal places.	or exceed 80%' tinue with Part 4	? If No, you do	ont qualify using tation of average	g the current-year number of admear test period	carry the result t	• 2				
the result to two decimal places, b 2 Percentage of administrative and two decimal places, but do not route oes the percentage on line 2 equal of Yes, skip Parts 2 and 3, and contact 2 – 95% three-year back-office support employees in New Yourrent tax year	d support emplound)or exceed 80%' tinue with Part 4 test (see instru	?	ork State (divide	g the current-year number of admear test period	Ye ar test. inistrative and	• 2				
the result to two decimal places, be 2 Percentage of administrative and two decimal places, but do not route two decimal places.	or exceed 80%' tinue with Part 4 te test (see instru fork State for th March 31	? If No, you do ctions) Compute current tax y June 30	o not qualify using tation of average ear and three-yes September 30	g the current-year number of admear test period December 31	Year test. inistrative and	• 2				
the result to two decimal places, be 2 Percentage of administrative and two decimal places, but do not round to be the percentage on line 2 equal of Yes, skip Parts 2 and 3, and concart 2 – 95% three-year back-office support employees in New Yourrent tax year Number of administrative and support employees in New York State 3a Average number of administrative (carry the result to two decimal place)	or exceed 80%' tinue with Part 4 e test (see instru fork State for th March 31 e and support e foces, but do not ro March 31	? If No, you do ctions) Compute current tax y June 30	o not qualify using tation of average ear and three-yes September 30	g the current-year number of admear test period December 31 or current tax year	Year test. inistrative and	0				
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the result to two decimal places, be 2 Percentage of administrative and two decimal places, but do not route two decimal places, skip Parts 2 and 3, and consumper temployees in New York State Support employees in New York State Ba Average number of administrative and support employees in New York State during three-year test period A First year B Second year C Third year D Total number of administrative and test period (add Total column lines) Bb Average number of administrative and test period (add Total column lines)	d support emplo	yees in New Y If No, you do ctions) Compute current tax y June 30 Imployees in New Y Dyees in New Y Imployees in New Y Im	onot qualify using tation of average ear and three-year and three-year september 30 September 30 September 30 September 30 September 30	g the current-year number of admear test period December 31 December 31 December 31 December 31 December 31	Total Total Total	• 3b				



Current tax year	March 31	June 30	September 30	Dece	ember 31	Total			
Number of employees in New York State					•				
5a Average number of employed	es in New York Stat	e during the c	urrent tax year (a	<i>livide</i> T	otal <i>column by</i>	four)	5a		
5b Number of employees in Nev tax in New York State (taxp			-		-	-	5b		
6 Percentage of employees in			·						%
Does the percentage on line 6 eq If Yes, continue with Part 4. If N						Yes	•	No [
Part 4 - EZ-ITC (see instructions)									
Property located in EZ on whic	h EZ-ITC is claime			ssary)					
Itemized description of prope	erty	Princip			C Date acquire	D d Life (years)	Cost	E or other bas	is
							•		ĺ
							•		
							•		
							•		
							•		
							•		
							•		
							•		
							•		
							•		
							•		
							•		
							•		
Amount from attached sheets									<u> </u>
7a EZ-ITC for corporate franchis 10% (0.10); enter the result he				. Col	umn E total :	< 0.10 = 7a			
7b EZ-ITC for New York S corpo	ŕ			Col	umn E total	(0 08 - 7 b	•		



Schedule B – EZ-EIC (see instructions)

Part 1 – Employment information required to determine eligibility for EZ-EIC (see instructions)

ant i								
	Α	В	С	D	E	F	G	н
A Information in conjunction with Schedule B, Part 2, line a	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent*
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								
B Information in conjunction with Schedule B, Part 2, line b	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent*
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								
C Information in conjunction with Schedule B, Part 2, line c	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent*
Number of employees in EZ for current tax year								
Number of employees in EZ for employment base year								

^{*} Divide the average number of employees in the current tax year by the average number of employees in base year (column G). Carry the result to two decimal places, but do not round.

Part 2 - Computation of EZ-EIC (see instructions)

	A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC (multiply column B by 30% (.30))	
а				
b				
С				
8	Total – Enter column C total here and	on line 18 • 8		

Schedule C – Computation of recapture of EZ-ITC and EZ-EIC (attach additional sheets if necessary; see instructions)

Α	В	С	D	Е	F	G			Н		1
Description of property	Date acquired	Date property ceased to	Life (months)		Percentage (E ÷ D)	EZ-ITC allowed			Recaptured EZ-ITC (F × G)		Recaptured EZ-EIC
	acquired	qualify	(months)	(months)		anowed			(1 ~ 0)		
								•		•	
								•		•	
								•		•	
								•		•	
								•		•	
Amounts from attacl	ned sheets							•		•	
9 Recaptured EZ-	ITC (add colu	mn H amounts).					9				
10 Recaptured EZ-EIC (add column I amounts; enter here and on line 21)							10			•	
11 Augmented reca	pture amour	nt				•	11				
12 Add lines 9 and	11; enter tota	al here and on l	ine 16				12				

Scl	nedule D - Part 1 - Computation of EZ-ITC (see instructions)				
13	EZ-ITC from line 7a or 7b.		• 13	R	
	Unused EZ-ITC from preceding period				
	Total (add lines 13 and 14)				
	Recapture of EZ-ITC (from line 12)				
	Net EZ-ITC or addback				
	t 2 – Computation of EZ-EIC (see instructions)		<u> </u>		_
	EZ-EIC from line 8		• 18	3	
	Unused EZ-EIC from preceding period)	
	Total (add lines 18 and 19)				
	Recapture of EZ-EIC (from line 10)				
	Net EZ-EIC or addback				
Scl	nedule E – Part 1 – Computation of EZ-EIC and EZ-ITC used (New	York C corporations only; see in	struc	etions)	
		Column A	Т	Column B	
		EZ-EIC		EZ-ITC	
23	Tax before credits (from your franchise tax return), minus all		•		
	credits claimed before the EZ-EIC (Column A) or before				
	the EZ-ITC (Column B) (see instructions)				
24	Enter in Column B the higher of the tax on the minimum taxable				Г
	income base or the fixed dollar minimum tax				
	(from Form CT-3 or CT-3-A)				
25	Enter in Column A the fixed dollar minimum tax (from Form CT-3 or				
	CT-3-A)				
26	EZ credit limitation (Column A: subtract line 25 from line 23;		•		П
	Column B: subtract line 24 from line 23)				
27	EZ credit used this period (Column A: enter the lesser of line 22 or Column A,				
	line 26; Column B: enter the lesser of line 17 or Column B, line 26)				
28	Total EZ-EIC and EZ-ITC used this period (add line 27, Columns A and B;				
	see instructions)		•		
	t 2 - Credits available for refund or carryforward (New York C corporati				_
	Net EZ-ITC from line 17 (if line 17 is zero or less, enter 0 here and on line 31)				
	EZ-ITC used from line 27, Column B				
	EZ-ITC available for carryforward (subtract line 30 from line 29)				
	Qualified or new businesses only: EZ-ITC available for refund (see in				
	Qualified or new businesses only: Amount of line 32 to be refunded (• 33	3	_	
34	Qualified or new businesses only: Amount of line 32 to be applied as	• •			
	next year's tax (subtract line 33 from line 32; see instructions)				
	EZ-ITC available for carryforward after refund (see instructions)				
	Net EZ-EIC from line 22 (if line 22 is zero or less, enter 0)				
	EZ-EIC used from line 27, Column A		_		\vdash
	EZ-EIC available for carryforward (subtract line 37 from line 36)				
	Qualified businesses only: EZ-EIC available for refund (see instructions				
	Qualified businesses only: Amount of line 39 to be refunded (see instru	•	• 40)	
41	Qualified businesses only: Amount of line 39 to be applied as an over	• •			
	tax (subtract line 40 from line 39; see instructions)		• 4 1	I	ĺ

