



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, 2023, through February 29, 2024

Due date: Wednesday, March 20, 2024

Include with Form ST-101

A24

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

Caution: Your benefit period to claim QEZE credits may be expiring soon. See instructions for more information.

You may use this schedule only if you made purchases in the following jurisdictions (see instructions on page 2): Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County.

Note: 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 on Form AU-12-I, Instructions for Form AU-12, when you claim credits on this schedule.

Do not use this form to claim a credit for the tax paid on qualifying purchases of motor fuel or diesel motor fuel. You must use Form FT-500, Application for Refund of Sales Tax Paid on Petroleum Products.

Part 1 - Verify eligibility

Empire zone certification number from your Empire Zone Retention Certificate (EZRC)

Has your business passed the employment test for the tax year ending before the period covered by this schedule? If so, you must mark an X in the box. If not, stop; you are not eligible for the QEZE credit. Do not file this schedule.

Part 2 - Purchases eligible for credit by jurisdiction - Enter purchase amounts eligible for credit on the appropriate jurisdiction line. Only purchases made in the local jurisdictions listed below are eligible for a sales tax credit.

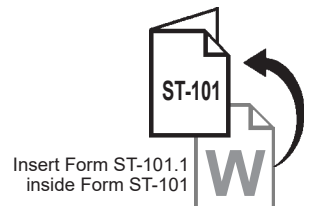
Table with 5 columns: Column A Taxing jurisdiction, Column B Jurisdiction code, Column C Eligible purchases, Column D Tax rate, Column E Amount of sales and use tax credit (C x D). Rows include Allegany County, Cayuga County, Auburn (city), Erie County, Herkimer County, Montgomery County, and Niagara County. Total row shows .00 for eligible purchases.

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. (See instructions on page 2.)



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Annual Schedule W Instructions

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

Caution: Your benefit period to claim QEZE credits may be expiring soon. For more information, see Tax Bulletin *QEZE Sales Tax Credit or Refund* (TB-ST-730), or visit www.tax.ny.gov (search: *bulletins*) and TSB-M-09(12)S, *Changes to Qualified Empire Zone Enterprise (QEZE) Program (Articles 28 and 29) – Effective September 1, 2009* or visit www.tax.ny.gov (search: *memos*).

General information

When to use this form

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*;
- made purchases eligible for the QEZE sales and use tax credit; and
- want to claim the QEZE credit against the sales and use tax you owe with your return.

Who may file

You may use this schedule to claim a credit for tax paid on qualifying purchases if you were certified by Empire State Development (ESD) **on or after** April 1, 2009, and:

- received your Empire Zone Retention Certificate (EZRC) from ESD,
- passed the employment test for the tax year ending before the period covered by this schedule, and
- made your qualifying purchases in a locality that has elected to provide the credit.

The following localities have elected to provide the credit:

- 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, no credit of any taxes (State, Metropolitan Commuter Transportation District (MCTD), or local) is available.

How to claim the credit

If you are completing 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 on Form AU-12-I, *Instructions for Form AU-12*. Do **not** attach Form AU-12 to your return.

On Form AU-12, enter the period covered by the return on which you originally claimed the credit. You must provide documentation with Form AU-12 that supports your credit claim.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name of your business, as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax.

Part 1 – Verify eligibility

Empire Zone Retention Certificate – Print the empire zone certification number from your EZRC issued by ESD.

Employment test – To qualify for the credit, 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. 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 April 4, 2009, on its Certificate of Eligibility. The business applied for and received QEZE sales tax certification from the Tax Department effective October 1, 2009. The business files taxes on a calendar year basis.*

At the end of December 2016, the business completed the employment test for the 2016 tax year (January through December 2016) and determined that it qualifies for QEZE sales tax benefits for 2017.

At the end of December 2017, the business completed the employment test for the 2017 tax year (January through December 2017) and determined that it qualifies for QEZE sales tax benefits for 2018.

In March 2018, the business files Form ST-101.1 to report a credit for tax paid on qualifying purchases made:

- September through December 2017, and
- January through February 2018.

When filing Form AU-12 to claim the credit, the business must complete and attach employment test worksheets for:

- the 2016 tax year to support its claim for a credit for the September through December 2017 period, and
- the 2017 tax year to support its claim for the January through February 2018 period.

Complete the employment test for the tax year ending before the period covered by this schedule. If your business passes, mark an **X** in the box. If it does not, 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.

Credit is allowed only if the jurisdiction where you made the purchase has elected to provide the credit (Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County). If you made a purchase in a locality that has not made this election, you cannot claim the credit on that purchase.

Column E – Amount of sales and use tax credit

1. For each jurisdiction, multiply the amount in Column C by the tax rate in Column D.
2. Enter the resulting credit amount for each jurisdiction on its jurisdiction line in Column E.
3. Add the amounts in Columns C, then enter the result in the *Column totals* box for Column C.
4. Add the amounts in Column E, then enter the result in the *Column totals* box for Column E.
5. Report the column totals on Form ST-101, as noted in the column instructions on the schedule.

Filing this schedule

File a completed Form ST-101.1 and any other applicable schedules with Form ST-101 by the due date. 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*.

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