

**Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners****CT-604-CP****Tax Law – Article 1, Sections 15 and 16**

All filers must enter tax period:

beginning  ending 

Legal name as shown on your franchise tax return	Your employer identification number (EIN)
Name of QEZE partnership	• EIN 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-NL, CT-33-A, or CT-185. Attach a copy of the retention certificate received from the partnership.

**Qualified 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	<b>Article 9 filers – Enter 10</b>			
	<b>Article 9-A filers –</b> Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax			
	<b>Article 32 or 33 filers – Enter 250</b>			
	<b>Article 33 combined filers –</b> Multiply number of taxable filers in combined group by 250 .....			
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) .....	•	10	

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

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	<b>Compute your tax factor:</b>			
	A Tax from your franchise tax return (see instructions) .....	A		
	B Your share of partnership income allocated to New York State (see instructions) .....	B		
	C Partner's entire net income or other tax base (see instructions) .....	C		
	D Divide line B by line C .....	D		
	Tax factor (multiply line D by line A; see instructions) .....		14	
15	QEZE tax reduction credit (multiply line 11 × line 12 × line 13 × line 14) .....	•	15	

**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	<b>Article 9-A filers –</b> If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, enter your fixed dollar minimum tax			
	<b>Article 32 or 33 filers – Enter 250</b>			
	<b>Article 33 combined filers –</b> Multiply number of taxable filers in combined group by 250 .....			
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	

