

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit



EZ Employment Incentive Credit Tax Law – Article 9, Sections 187-k and 187-l; Article 9-A, Sections 210.12-B and 210.12-C; and Article 22, Sections 606(j) and 606(j-1)

	tax period:	
	beginning	ending
Employer identification number (EIN) shown on page 1 of your tax return	F	File this claim with your corporation franchise ax return, Form CT-3, CT-3-S, CT-3-A, or
Legal name of corporation filing the franchise tax return	C F	CT-185. See Form CT-603-I, <i>Instructions for Form CT-603,</i> for assistance in completing
Name of empire zone (EZ)		his form. Attach a copy of the <i>Certificate of Eligibility</i> and retention certificate.

Schedule A

Part 1 – Computation of EZ investment tax credit (EZ-ITC)

1	EZ-ITC from line 26a or 26b (S corporations, see instructions)	1	
2	Unused EZ-ITC from preceding period	2	
3	•	3	
	Recapture of EZ-ITCs taken in previous periods from line 31 (New York S corporations, see instructions) •	4	
5	Net EZ-ITC or addback (see instructions)	5	

Part 2 – Computation of EZ employment incentive credit (EZ-EIC)

6	EZ-EIC from line 27 (S corporations, see instructions)	6	6	
7	Unused EZ-EIC from preceding period	7	7	
8	Total (add lines 6 and 7)	8	3	
9	Recapture of EZ-EICs taken in previous periods from line 29 (New York S corporations, see instructions)	9)	
10	Net EZ-EIC or addback (see instructions)	10)	
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Schedule B

Part 1 – Computation of EZ-EIC and EZ-ITC used (New York C corporations only)

			A EZ-EIC		B EZ-ITC	
11	Franchise tax minus all credits claimed before the EZ-EIC (column A)					_
	or before the EZ-ITC (column B) (see instructions)	11				
12	Enter in column B the higher of the tax on the minimum taxable income					
	base or the fixed dollar minimum tax (from Form CT-3, line 81, or CT-3-A,					
	line 80; CT-185 filers enter 10)	12				
13	Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A;					
	CT-185 filers enter 10)	13				
14	EZ credit limitation (column A: subtract line 13 from line 11; column B:					
	subtract line 12 from line 11)	14				
15	EZ credit used this period (column A: enter the lesser of line 10 or line 14,					
	column A; column B: enter the lesser of line 5 or line 14, column B)	15				
16	Total EZ-EIC and EZ-ITC used this period (add line 15, columns A and B; see ins	structi	ons)•	16		



Part 2 – Credits available for refund or carryforward (New York C corporations only)

17	Net EZ-ITC from line 5 (if line 5 is a negative number, enter 0 here and on line 19)	1	7
18	EZ-ITC used from line 15, column B	1	8
19	EZ-ITC available for carryforward (subtract line 18 from line 17)		9
20a	Qualified or new businesses only: EZ-ITC available for refund (see instructions)	20	a
20b	Qualified or new businesses only: amount of line 20a to be refunded (see instructions)	20	b
20c	Qualified or new businesses only: amount of line 20a to be applied as an overpayment		
	to next year's tax (subtract line 20b from line 20a; see instructions)	20	c
21	EZ-ITC available for carryforward after refund (see instructions)	2	1
22	Net EZ-EIC from line 10 (if line 10 is a negative number, enter 0 here and on line 24)	2	2
23	EZ-EIC used from line 15, column A	2	3
24	EZ-EIC available for carryforward (subtract line 23 from line 22; see instructions)	2	4
25a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 6 or 50% of line 24) •	25	a
25b	Qualified businesses only: amount of line 25a to be refunded (see instructions)	25	b
25c	Qualified businesses only: amount of line 25a to be applied as an overpayment to next year's tax		
	(subtract line 25b from line 25a; see instructions)●	25	c
25d	EZ-EIC available for carryforward after refund (see instructions)	25	d

Schedule C – EZ-ITC (see instructions)

Property located in EZ on which EZ-ITC is claimed (attach additional sheets if necessary)

A Itemized description of property (list items individually)	B Principal use	C Date acquired	D Life (years)	E Cost or other basis		
Total from attached pages						
Total from attached pages						
Total (add column E amounts)						
26a EZ-ITC for corporation franchise tax (mu						
26b EZ-ITC for New York S corporations (mu	Itiply total by 8% (.08); enter here and on li	ne 1)	● 26b			



Schedule D – EZ-EIC

Part 1 – Eligibility for EZ-EIC

	Α	В	С	D	E		F	G	Н
A Provide information for the tax year listed on Schedule D, Part 2, line A	Year	March 31	June 30	September 30	Decem	ber 31	Total Columns B-E	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year						I	•	•	
Number of employees in EZ for employment base year							•	•	•
B Provide information for the tax year listed on Schedule D, Part 2, line B	Year	March 31	June 30	September 30	Decem	ber 31	Total Columns B-E	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year							•	•	
Number of employees in EZ for employment base year							•		•
C Provide information for the tax year listed on Schedule D, Part 2, line C	Year	March 31	June 30	September 30	Decem	ber 31	Total Columns B-E	Average (see instructions)	Percent *
Number of employees in EZ for the current tax year							•	•	
Number of employees in EZ for employment base year							•	•	•
* Divide the average number of employe	es in the	EZ in the cu	irrent tax ye	ar by the ave	rage n	umber	of employees	s in base year	(column G).
Part 2 – Computation of EZ-EIC									
A Tax year in which EZ-ITC was allowed	B C EZ-EIC (multiply column B by 30% (.3))							(.3))	
Α									

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

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (<i>E ÷ D</i>)	G EZ-ITC allowed (see instructions)		H Recaptured EZ-ITC (F x G)	I Recaptured EZ-EIC (see instructions)
Totals from attached p	ages								
28 Recaptured EZ-	ITC (add col	umn H amoun	ts)			•	28		
29 Recaptured EZ-	EIC (add col	umn I amount	s and ente	er result he	re and on line	9)	29		•
30 Augmented reca	apture amou	int (see instru	ctions)			•	30		
31 Recapture of EZ	Z-ITC (add lii	nes 28 and 30	; enter her	e and on li	ine 4)	•	31		



B C