

Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

Note: You must file all pages (1 through 7) with your return. All taxpayers must complete the information below and then complete

CT-604

Tax Law – Article 1, Section 16; Article 9-A, Section 210-B.6; and Article 33, Section 1511(s)

All filers must enter tax period: beginning ending Employer identification number (EIN)	either Section 1 (pages 1 through	3) or Section 2	(pages 5 throu	gh 7). Do not co	mplete both sec	ctions.	
No with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A. Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)? Are a constitution on the instructions) Are a constitution of full-time employees within all EZs (and not round; see instructions) Are your and in the five-year base period (see instructions) Are your and you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions) Are your and your and you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions) Are your and your and your and you are certified in all of those EZs) for the current tax year and in the f			All filers m	ust enter tax pe			3
File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-B, C	Legal name of corporation				E	mployer identificat	ion number (EIN)
File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-3-B, C							
Mark an X in the appropriate box when answering Yes or No questions. Are you a clean energy enterprise (CEE)?	Name of empire zone(s)						
Are you a clean energy enterprise (CEE)?	File this form with your corporation	franchise tax re	eturn Form CT-	3, CT-3-A, CT-3	-S, CT-33, CT-3	3-NL, or CT-33-A	
Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property towns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?	Mark an X in the appropriate bo	ox when answe	ering Yes or A	lo questions.			
ti owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006?	Are you a clean energy enterprise	e (CEE)?					Yes •
Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions) Date of first certification by Empire State Development (mm-dd-yy; attach copies of all Certificates of Eligibility, including retention certificates). Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions) Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and in the five-year base period: include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number March 31 June 30 September 30 December 31 Total Number of full-time employees within all EZs (do not round; see instructions). I a Number in base year and in the five-year base period employment number within all EZs (do not round; see instructions). I a Number in base year 1 I Number in base year 2 I Number in base year 3 Number in base year 3 Number in base year 4 Number of full-time employees within all EZs in the base period. I a Base period employment number within all EZs in the base period. I a Base period employment number within all EZs in the base period. I a Base period employment number within all EZs in the base period. I a Base period employment number within all EZs (do not round; see instructions). I a Base period employment number within all EZs (do not round; see instructions). I a Base period employment number within all EZs (do not round; see instructions). I a Number in base year 3 A Current tax year employment number minded all EZs (do not round) and in the five-year base period (see instructions). I a Number in base year 3 A Current tax year employment number inside New York State and outside all EZs (do not round)	Are you a QEZE first certified between	en August 1, 2002	2 and March 31,	2005, that cond	ucts its operations	s on real property	
Date of first certification by Empire State Development (mm-dd-yy, attach copies of all Certificates of Eligibility, including retention certificates). Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions) Part 1 – EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number	it owns or leases that is located in an	empire zone (EZ	Z) and that is sul	bject to a BCA ex	xecuted prior to Ja	anuary 1, 2006?	Yes ● No ●
Date of first certification by Empire State Development (mm-dd-yy, attach copies of all Certificates of Eligibility, including retention certificates). Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions) Part 1 – EZ employment — Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number	Section 1 – For QEZEs	first certifi	ed prior to	April 1, 20	005 (see Impo	ortant informati	on <i>in the instructions</i>)
Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions) Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number March 31 June 30 September 30 December 31 Total Number of full-time employees within all EZs (do not round; see instructions). 1 Lasse period employment number within all EZs (do not round; see instructions). 2 Number in base year 1 3 Number in base year 1 4 Number in base year 2 5 Number in base year 3 6 Number in base year 3 7 Total Number in base year 3 8 Number in base year 3 9 Number in base year 5 9 Total number of full-time employees within all EZs in the base period. 2 Base period employment number within all EZs (do not round; see instructions). 2 December 31 Total December 31 Total Total Total Total number of base year 3 9 Number in base year 5 1 Total number of full-time employees within all EZs in the base period. 2 Base period employment number within all EZs (do not round; see instructions). 2 December 31 Total 3 Yes No Part 2 - New York State employment outside all EZs. Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions). Current tax year employment number March 31 June 30 September 30 December 31 Total Number of full-time employees inside New York State and outside all EZs A Current tax year employment number inside New York State and outside all EZs (do not round)					, ,		,
Part 1 - EZ employment - Computation of the employment number within all EZs for the current tax year and in the five-year base period: Include employees within all EZs even if you are not certified in all of those zones (see instructions). Current tax year employment number Number of full-time employees within all EZs 1 Current tax year employment number within all EZs (do not round; see instructions) 1 Current tax year employment number within all EZs (do not round; see instructions) 1 Current tax year employment number within all EZs (do not round; see instructions) 2 Number in base year 1 3 Number in base year 2 4 Number in base year 3 4 Number in base year 4 5 Number in base year 5 6 Total number of full-time employees within all EZs (do not round; see instructions) 2 Base period employment number within all EZs (do not round; see instructions) 3 Yes No Part 2 - New York State employment outside all EZs (do not round; see instructions) 3 Yes No Part 2 - New York State employment outside all EZs (constructions) Current tax year employment number March 31 June 30 September 30 December 31 Total Total Total Total Total Total Mumber in base year 5 6 Total number of full-time employees inside New York State and outside all EZs (do not round) Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number Tax year employment number inside New York State and outside all EZs (do not round) March 31 June 30 September 30 December 31 Total Mumber in base year 1 Number in base year 1 Number in base year 3 Number in base year 3 Number in base year 4 Number in base year 3 Number in base year 4 Number in base year 5 Number in base year 5 Number in base year 5 Number in base year 6 Number i							•
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1 Current tax year employment number within all EZs (do not round; see instructions)	Current tax year employment nu	mber	March 31	June 30	September 30	December 31	Total
1 Current tax year employment number within all EZs (do not round; see instructions)	Number of full-time employees v	vithin all EZs					
a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period			all EZs (do no	t round; see instr	ructions)	1	
a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 3 d Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period	Base period employment number	, ,	March 31	June 30	September 30	December 31	Total
b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period	a Number in base year 1	(33)					
c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period 2 Base period employment number within all EZs (do not round; see instructions)							
d Number in base year 4 e Number in base year 5 f Total number of full-time employees within all EZs in the base period							
e Number in base year 5 f Total number of full-time employees within all EZs in the base period							
2 Base period employment number within all EZs (do not round; see instructions)	e Number in base year 5						-
3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)		loyees within al	l EZs in the ba	se period			
3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)	·			•			
Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and in the five-year base period (see instructions) Current tax year employment number			,		•		Voc No No
Current tax year employment number							
Current tax year employment number							
Number of full-time employees inside New York State and outside all EZs 4 Current tax year employment number inside New York State and outside all EZs (do not round) • 4 Base period employment number Tax year ending (mm-yy) a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees inside New York State and outside all EZs (do not round) • 5 Base period employment number inside New York State and outside all EZs (do not round) • 5						 	· · · · · · · · · · · · · · · · · · ·
4 Current tax year employment number inside New York State and outside all EZs (do not round) 4 Base period employment number Tax year ending (mm-yy) March 31 June 30 September 30 December 31 Total a Number in base year 1	Number of full-time employees in	nside	Waterior	Julio 00	Coptomber of	Becomber of	Total
Base period employment number Tax year ending (mm-yy) March 31 June 30 September 30 December 31 Total Number in base year 1			New York Sta	te and outside	all E7s (do not r	round) a 4	
a Number in base year 1 b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees inside New York State and outside all EZs in the base period 5 Base period employment number inside New York State and outside all EZs (do not round)							Total
b Number in base year 2 c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees inside New York State and outside all EZs in the base period 5 Base period employment number inside New York State and outside all EZs (do not round)			March 31	June 30	September 30	December 31	iotai
c Number in base year 3 d Number in base year 4 e Number in base year 5 f Total number of full-time employees inside New York State and outside all EZs in the base period 5 Base period employment number inside New York State and outside all EZs (do not round)							
d Number in base year 4 e Number in base year 5 f Total number of full-time employees inside New York State and outside all EZs in the base period 5 Base period employment number inside New York State and outside all EZs (do not round)							
e Number in base year 5 f Total number of full-time employees inside New York State and outside all EZs in the base period 5 Base period employment number inside New York State and outside all EZs (do not round)							
f Total number of full-time employees inside New York State and outside all EZs in the base period 5 Base period employment number inside New York State and outside all EZs (do not round)							
5 Base period employment number inside New York State and outside all EZs (do not round)							
6 Does the amount on line 4 equal or exceed the amount on line 52 (see instructions)	5 Base period employment nul	mber inside Ne	w York State a	nd outside all E	Zs (do not round	<i>t</i>) ● 5	
	6 Does the amount on line 4 o	nual or eveced	the amount o	n line 52 (see in	estructions)	6	Yes No

8 Current tax year employment number within the EZs in which you are certified (see instructions) • 8 9 Test year employment number within the EZs in which you are certified (from line 7) • 9 10 Subtract line 9 from line 8	iest year	to	(mm-yy)	March 31	June 30	September	30 December 31	Total
8 Current tax year employment number within the EZs in which you are certified (see instructions)	Number of full-ti	me employees	within the EZs					
9 Test year employment number within the EZs in which you are certified (from line 7)	7 Test year en	nployment num	ber within the EZ	s in which you	are certified (s	ee instructions	s) • 7	
8 Current tax year employment number within the EZs in which you are certified (see instructions)								
8 Current tax year employment number within the EZs in which you are certified (see instructions)	Schedule C -	- Employme	nt increase f	actor (see in	structions)			
9 Test year employment number within the EZs in which you are certified (from line 7)				,	,			
Subtract line 9 from line 8	8 Current tax y	year employme	nt number within	the EZs in whi	ch you are cei	tified (see ins	tructions) • 8	
Divide line 10 by line 9 (carry result to four decimal places; if line 9 is zero and line 8 is greater than zero, enter 1.0 here) Divide line 10 by 100 (carry result to four decimal places)	9 Test year em	nployment num	ber within the EZ	s in which you	are certified (f	rom line 7)	9	
Divide line 10 by 100 (carry result to four decimal places)	10 Subtract line	9 from line 8					10	
Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 21) Schedule D – Zone allocation factor (see instructions) A EZ New York Sta 14 LEZ property (see instructions)		•						
Schedule D – Zone allocation factor (see instructions) A B EZ New York Sta 14 Average value of property (see instructions)	12 Divide line 1	0 by 100 (carry	result to four decim	nal places)			12	
A EZ New York State 14 Average value of property (see instructions)	13 Employment	t increase facto	r (enter the greater	of line 11 or 12, b	out not more thai	n 1.0; also ente	r on line 21) 13	
A B EZ New York State 14 Average value of property (see instructions)								
New York State Average value of property (see instructions)								
15 EZ property factor (divide line 14, column A by line 14, column B; carry result to four decimal places)	Schedule D -	- Zone alloc	ation factor (see instructio	ns)			
to four decimal places)	Schedule D -	- Zone alloc	ation factor (see instructio	ns)			_
16 Wages and other compensation of employees, excluding general			,		·	14		B New York State
	14 Average valı	ue of property (see instructions)			14		_
executive officers (see instructions)	14 Average values 15 EZ property	ue of property (: factor (divide line	see instructions)	line 14, column E	3; carry result			
	14 Average value 15 EZ property to four decir	ue of property (: factor (divide line mal places)	see instructions) e 14, column A by	line 14, column E	3; carry result			_

17

18

17 EZ payroll factor (divide line 16, column A by line 16, column B; carry result

19 Zone allocation factor (divide line 18 by two; carry result to four decimal

to four decimal places)

18 Total EZ factors (add lines 15 and 17)

(continued)



Pa	rt 1 – Com	putation of	QEZE tax red	uction credit			instructions)
20	Tax year of	the business	tax benefit perio	od; b	enefit period factor (from table below)	20	
21							
			,				
			,				
24	QEZE tax ı	eduction cred	it (multiply line 20	by line 21 by line	e 22 by line 23)	• 24	
a	rt 2 – Appl	ication of Q	EZE tax reduc	ction credit (s	see instructions)		
25	Enter your	franchise tax l	before credits (s	ee instructions) .		• 25	
26	Tax credits	claimed befor	e the QEZE tax	reduction cred	it (if applying multiple credits on your		
	franchise	tax return, see ii	nstructions)			• 26	
27	Subtract lin	e 26 from line	25			• 27	
28	Enter appr	opriate tax:					
	Article 9-A	– If line 19 equ	ıals 1.0, enter 0 .	If line 19 is less	than 1.0, see instructions		
	Article 33 -	- Enter 250					
	Article 33 d	ombined – Mu	ultiply number of	f taxable filers i	n combined group by 250	• 28	
		•		,			
30	QEZE tax	eduction cred	it used (see instr	uctions)		• 30	
		Benefit perio	d factor table*		* For taxpayers first certified prior to reduction credit is generally availal	April 1, 2005, the Q ble for up to 14 year	EZE tax s for taxpayers
	ax year of	Benefit period	Tax year of	Benefit period	that continue to qualify.		. ,
be	nefit period	factor **	benefit period	factor **	**For an owner of a qualified investr	nent project or a sig	nificant capital
	1 - 10	1.0	13	0.4	investment project, the benefit per entire business tax benefit period.	riod factor will be 1.0	during the
	11 12	0.8	14 15	0.2	•		
	12	0.0	10	0.0	Find the tax year of your business to period factor for that year (from <i>Ben</i>	ax benefit period. En efit period factor tab	iter the benefit le) on line 20.
		- Related e					
			ny related busin estructions to de		ach additional sheets if necessary. Itity is related.		
			Na	me		EIN	
_							
_							
_							
_					I		
					Es first certified prior to Augu	4.4.0000	



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Claim for QEZE Tax Reduction Credit

Section 2 – For QEZEs first certified on or after April 1, 2005 (see Important information in the instructions)

Note: You must file all pages (1 through 7) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 7). Do not complete both sections.

		All filers mu	st enter tax per			ending
Legal name of corporation				[Employer identificat	ion number (EIN)
Name of ampine words						
Name of empire zone(s)						
File this form with your corporation	franchise tax re	turn Form CT-3	3, CT-3-A, CT-3	S, CT-33, CT-	33-NL, or CT-33-A	
Date of first cortification by Empir	o Stata Davida	anaant (mana alal :	444	af all 0 autificate	a of Elimibility	
Date of first certification by Empir including retention certificates)		, ,	•		0 ,	
Schedule H – Employmer	nt test for QI	EZEs first c	ertified on	or after Apr	il 1, 2005 (see	instructions)
Part 1 – EZ employment – Co	omputation of th	e employment	number within	all F7s for the	current tax vear	and in the four-vear hase
period: Include employees within						and in the real year bace
Current tax year employment nu		March 31	June 30		0 December 31	Total
Number of full-time employees v						
31 Current tax year employmen		all EZs (do not	round; see instru	uctions)	• 31	
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 3	0 December 31	Total
a Number in base year 1	(),,					
b Number in base year 2						
c Number in base year 3						
d Number in base year 4						
e Total number of full-time emp	loyees within al	I EZs in the bas	se period			
32 Base period employment nu			-			
		`		•		
33 Does the amount on line 31	exceed the am	ount on line 32	? (see instruction	ns)	33	Yes No No
Part 2 - New York State emp	oloyment – Co	mputation of th	ne employment	number in Ne	w York State for t	he current tax year and in
the four-year base period (see inst						
Current tax year employment nu		March 31	June 30	September 3	0 December 31	Total
Number of full-time employees in						
34 Current tax year employmen	t number in Nev	w York State (d	o not round)		• 34	
Base period employment number	Tax year ending (mm-yy)	March 31	June 30	September 3	0 December 31	Total
a Number in base year 1						
b Number in base year 2						
c Number in base year 3						
d Number in base year 4						
e Total number of full-time emp	loyees in New \	ork State in the	e base period.			
35 Base period employment nu	mber in New Yo	rk State (do not	t round)		• 35	
26. Dono the arrayint on line 0.4	avacad the a	ount on line Of	2 (aaa in street)	1	20	Van Na Na
36 Does the amount on line 34	exceea the amo	ount on line 35	! (see instruction	1S)	36	Yes No



Tes	t year to	(mm-yy)	March 31	June 30	September 30	December 3	Total
Nu	mber of full-time employees w	ithin the EZs					
37	Test year employment number	er within the EZ	s in which you	are certified (s	see instructions) .	• 37	,
3cl	nedule J – Employmen	t increase f	actor (see in	structions)			
8	Current tax year employment	t number within	the EZs in whi	ich you are cei	tified (see instru	ctions) • 38	1
9	Test year employment number		•	•			
0	Subtract line 39 from line 38.						
1	Divide line 40 by line 39 (carry		•	-			
3	Divide line 40 by 100 (carry re Employment increase factor)						
	. ,				aii 1.0, aiso ciilci		, ,
			,	bat not more th	arr 1.0, arso eriter	OIT IIII E 31) 43	<u>' </u>
cl	nedule K – Zone alloca				ari 1.0, aiso entei	OIT IIII e 31)	'
cl	nedule K – Zone alloca				arr r.o, also emer	on line on 1	' I
cl	nedule K – Zone alloca				an r.o, also enter	A EZ	B New York State
	nedule K – Zone alloca Average value of property (see	tion factor (see instructio	ns)		A	В
4	Average value of property (se EZ property factor (divide line	tion factor (ee instructions) 44, column A by	see instructio	ns)	44	A	В
4	Average value of property <i>(se</i>	tion factor (ee instructions) 44, column A byion of employe	(see instruction	ns) 3; carry result general	44	A	В
4 5 6	Average value of property (see EZ property factor (divide line to four decimal places) Wages and other compensat executive officers (see instruction for the second factor (divide line 46)	tion factor (ee instructions) 44, column A by ion of employe uctions)	line 44, column Ees, excluding g	ens) 3; carry result deneral carry result	44 45 46	A	В
4.5	Average value of property (se EZ property factor (divide line to four decimal places) Wages and other compensat executive officers (see instru	ee instructions) 44, column A byion of employe uctions)	line 44, column E	ans) 3; carry result eneral carry result	44 45 46	A	В
4.5	Average value of property (se EZ property factor (divide line to four decimal places) Wages and other compensat executive officers (see instruction in the compensation of the	tion factor (ee instructions) 44, column A by ion of employe uctions) 6, column A by lir	line 44, column Ees, excluding g	ns) 3; carry result eneral carry result	44 45 46	A	В

(continued)



DΊ	Employment increase factor (from line 43)	51	
52	Zone allocation factor (from line 49)	● 52	
53	Tax factor (see instructions)	• 53	
54	QEZE tax reduction credit (multiply line 50 by line 51 by line 52 by line 53)	● 54	
Pai	rt 2 – Application of QEZE tax reduction credit (see instructions)		
	Enter your franchise tax before credits (see instructions)	• 55	
56	Tax credits claimed before the QEZE tax reduction credit (if applying multiple credits on your		
	franchise tax return, see instructions)		
	Subtract line 56 from line 55	• 57	
58	Enter appropriate tax:		
	Article 9-A – If line 49 equals 1.0, enter 0 . If line 49 is less than 1.0, see instructions		
	Article 33 – Enter 250		
	Article 33 combined – Multiply number of taxable filers in combined group by 250		
59	Credit limitation (subtract line 58 from line 57)	• 59	
60	QEZE tax reduction credit used (see instructions)	● 60	
_			
Sc	hedule M – Related entities		
List See	the names and EINs of any related business entities. Attach additional sheets if necessary. e Related persons in the instructions to determine if an entity is related.		
	Name	EIN	

Schedule L – QEZE tax reduction credit (New York S corporations do not complete Schedule L; see instructions)

50 Tax year of the business tax benefit period ______; benefit period factor (see instructions)............ 50

Part 1 – Computation of QEZE tax reduction credit

