

CT-605

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(a) shows an ac	and 1 of your toy rote	1100		beginning	e	nding			
Employer identification number(s) shown on pa	ige i of your tax retu	urn							
Legal name of corporation filing the franchise to	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 <i>Certificate of Eligibility</i> and retention certificate.							
Mark an X in the box if you are	e claiming this	credit as a c	orporate partne	er (see instruction	ons)		• A		
chedule A – Eligibility and on mortant: If this is your first tax									
art 1 – 80% current-year test (see in New York State for the cu	instructions) Cor irrent tax year	mputation of p	ercentage of adr	ninistrative and	support emplo	yees			
Current tax year	March 31	June 30	September 30	December 31	Total				
lumber of administrative and support employees in New York State									
a Average number of administrativ carry the result to two decimal place		. ,	•		•	. • 1a			
Number of administrative and									
support employees everywhere			manda a man (alli alla la T	otal column by fou	ır. carry				
						. • 1b			
1b Average number of administrative	<i>ut do not round)</i> I support emplo	yees in New Y	ork State (divide	line 1a by line 1b;	carry the result	to			
 Average number of administrative the result to two decimal places, but 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 contart 2 – 95% three-year back-office 	at do not round) I support emplo and) or exceed 80%'s inue with Part 4	yees in New Y ? If No, you do	onot qualify using	g the current-year	carry the resultYe	to . • 2	No [
b Average number of administrative the result to two decimal places, but 2 Percentage of administrative and two decimal places, but do not rout oes the percentage on line 2 equal of Yes, skip Parts 2 and 3, and contart 2 – 95% three-year back-office support employees in New Yes	at do not round) I support emplo and) or exceed 80% inue with Part 4 te test (see instructork State for the	yees in New Y ? If No, you do ctions) Compute current tax y	onot qualify using tation of average	g the current-year	carry the result	to . • 2	[
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b Average number of administrative the result to two decimal places, but to not rout two decimal places, but do not rout two decimal places, but do not rout 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 Sumber of administrative and support employees in New York State a Average number of administrative (carry the result to two decimal plane) State during three-year test period of A First year B Second year C Third year D Total number of administrative and test period (add Total column lines) b Average number of administrative and test period (add Total column lines) b Average number of administrative and test period (add Total column lines) b Average number of administrative and test period (add Total column lines)	at do not round) Is support emploind) or exceed 80% inue with Part 4 Is test (see instructork State for the March 31 e and support ecs, but do not round a support emplois A, B, and C) e and support eaces, but do not round and support ences, but do not round eaces, eaces eace	yees in New Y If No, you do ctions) Compute e current tax y June 30 Employees in New Y Dyees in New Y Employees in New Y Employees in New Y Employees in New Y	o not qualify using tation of average rear and three-year and three-year September 30 September 30 September 30 September 30	g the current-year number of admear test period December 31 December 31 December 31	carry the result	to 2	[
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Current tax year	March 31	June 30	September 30	Dece	mber 31	Total			
Number of employees in New York State					•				
5a Average number of employee	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 New 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 which	h EZ-ITC is claime			ssary)					
A Itemized description of prope	erty	E Princip			C Date acquire	D Life (years)	Cost	E or other bas	is
							•		
							•		ĺ
							•		
							•		
							•		
							•		
_							•		
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							•		
							•		
							•		
							•		
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 h	•		



Schedule B – EZ-EIC (see instructions)

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

	ion information required to determine engineery for E2-210 (See mandellons)								
	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		

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		I
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)					
12	EZ-ITC from line 7a or 7b		J	12		T
	Unused EZ-ITC from preceding period		-	_		
	Total (add lines 13 and 14)			_		+
	Recapture of EZ-ITC (from line 12)		-			
	Net EZ-ITC or addback		-	17		
	t 2 – Computation of EZ-EIC (see instructions)	······································	_	17		
	EZ-EIC from line 8		J	10		T
	Unused EZ-EIC from preceding period		-			
	Total (add lines 18 and 19)			_		
	Recapture of EZ-EIC (from line 10)		-			
	Net EZ-EIC or addback		-	22		
	THE LEE LIO OF AUGUSTIC	••••••	<u>' </u>			
Sc	hedule E - Part 1 - Computation of EZ-EIC and EZ-ITC used (New York	C corporations only; see ins	sti	ructio	ns)	
		Column A	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					
	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;		•			
	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)		•			
Par	t 2 - Credits available for refund or carryforward (New York C corporations of	only; see instructions)	_			
	Net EZ-ITC from line 17 (if line 17 is zero or less, enter 0 here and on line 31)		-	29		
	EZ-ITC used from line 27, Column B		-	_		
	EZ-ITC available for carryforward (subtract line 30 from line 29)		-			
32	Qualified or new businesses only: EZ-ITC available for refund (see instruction)	tions)•	•	32		
	Qualified or new businesses only: Amount of line 32 to be refunded (see it	,	•	33		
34	Qualified or new businesses only: Amount of line 32 to be applied as an of					
	next year's tax (subtract line 33 from line 32; see instructions)		-			
	EZ-ITC available for carryforward after refund (see instructions)			35		
36	Net EZ-EIC from line 22 (if line 22 is zero or less, enter 0)			36		
	EZ-EIC used from line 27, Column A		-	37		
	EZ-EIC available for carryforward (subtract line 37 from line 36)			38		
	Qualified businesses only: EZ-EIC available for refund (see instructions)			39		
	Qualified businesses only: Amount of line 39 to be refunded (see instruction		•	40		
41	Qualified businesses only: Amount of line 39 to be applied as an overpayor					
	tax (subtract line 40 from line 39; see instructions)					
42	EZ-EIC available for carryforward after refund (see instructions)	•		42		

