

# CT-603 New York State Department of Taxation and Finance Claim for EZ Investment Tax Credit and **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)

All filers	All filers must enter tax period:							
beginnii	ending							
Employer identification number (EIN) shown on page 1 of your tax return  Legal name of corporation filing the franchise tax return		File this claim with your corporation fitax return, Form CT-3, CT-3-S, CT-3-A CT-185. See Form CT-603-I, <i>Instruction Form CT-603</i> , for assistance in comp						
Name of empire zone (EZ)	a copy of the Certificate of							
	ention ce	ention 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 Total (add lines 1 and 2)			3.	3.				
4 Recapture of EZ-ITCs taken in previous periods from line 31 (New York S co	-	·						
5 Net EZ-ITC or addback (see instructions)		5.						
Part 2 — Computation of EZ employment incentive credit (EZ-E	IC)							
6 EZ-EIC from line 27 (S corporations, see instructions)			6.					
7 Unused EZ-EIC from preceding period			7.					
8 Total (add lines 6 and 7)			8.					
9 Recapture of EZ-EICs taken in previous periods from line 29 (New York S co		·						
10 Net EZ-EIC or addback (see instructions)			10.					
Schedule B								
Part 1 — Computation of EZ-EIC and EZ-ITC used (New York C co	rporati	ions only)						
		<b>A</b> EZ-EIC		<b>B</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 <b>10</b> )	12.							
<b>13</b> Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A;								
•	1							
CT-185 filers enter 10)	13.			Т				
CT-185 filers enter 10)			•					
CT-185 filers enter 10)								
CT-185 filers enter 10)	14.		•					

## 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 <b>0</b> here and on line 19)	17.	
18	EZ-ITC used from line 15, column B	18.	
19	EZ-ITC available for carryforward (subtract line 18 from line 17)	19	
20a	Qualified or new businesses only: EZ-ITC available for refund (see instructions)	20a	
20b	Qualified or new businesses only: amount of line 20a to be refunded (see instructions)	20b	
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)	20c	
21	EZ-ITC available for carryforward after refund (see instructions)	21.	
22	Net EZ-EIC from line 10 (if line 10 is a negative number, enter <b>0</b> here and on line 24)	22	
23	EZ-EIC used from line 15, column A	23.	
24	EZ-EIC available for carryforward (subtract line 23 from line 22; see instructions)	24.	
25a	Qualified businesses only: EZ-EIC available for refund (enter the lesser of 50% of line 6 or 50% of line 24)	25a	
25b	Qualified businesses only: amount of line 25a to be refunded (see instructions)	25b	
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)●	25c	
25d	EZ-EIC available for carryforward after refund (see instructions)	25d	

## **Schedule C — EZ-ITC** (see instructions)

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

Itemized description of property (list items individually)	Principal use	Date acquired	Life (years)	Cost or other basis
Total from attached pages				
Total (add column 5 amounts)				
Total (add column E amounts)				
<ul><li>26a EZ-ITC for corporation franchise tax (multiply total b</li><li>26b EZ-ITC for New York S corporations (multiply total b</li></ul>				

#### 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	December 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								%
B Provide information for the tax year listed on Schedule D, Part 2, line B	Year	March 31	June 30	September 30	December 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	December 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								%

<sup>\*</sup> Divide the average number of employees in the EZ in the current tax year by the average number of employees in base year (column G).

#### Part 2 — Computation of EZ-EIC

	<b>A</b> Tax year in which EZ-ITC was allowed	<b>B</b> Amount of original EZ-ITC		<b>C</b> EZ-EIC (multiply column B by 30% (.3))
Α				
В				
С				
<b>27</b> Tota	al — Enter column C total here a	nd on line 6 2	27.	

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

A Description of property	<b>B</b> Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	<b>G</b> EZ-ITC allowed (see instructions		H Recaptured EZ-ITC (F x G)		Recaptured EZ-EIC (see instructions)
Totals from attached	pages									
28 Recaptured EZ-	ITC (add col	umn H amoun	ts)			•	28.			
29 Recaptured EZ-	EIC (add col	umn I amount	s and ente	r result he	re and on line	9)	29.		•	
30 Augmented rec	apture amou	unt (see instru	ctions)			•	30.			
31 Recapture of EZ										

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