

Department of Taxation and Finance

CT-603

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-B.3

	na andina						
beginnii Employer identification number (EIN) shown on page 1 of your tax return							
Employer identification number (Ein) shown on page 1 of your tax return	File this claim with your corporation franchise tax return, Form CT-3, CT-3-S, CT-3-A, or						
Legal name of corporation filing the franchise tax return	CT-185. See Form CT-603-I, <i>Instruction Form CT-603</i> , for assistance in complete						
Name of empire zone (EZ)	this form. Attach a copy of the Certificate.						
A Mark an X in the box if you are claiming this credit as a corporate partner (s	see instructions)	. • A					
Schedule A							
Part 1 – Computation of EZ investment tax credit (EZ-ITC)							
1 EZ-ITC from line 26a or 26b (New York S corporations, see instructions)							
2 Unused EZ-ITC from preceding period							
3 Total (add lines 1 and 2)							
4 Recapture of EZ-ITCs taken in previous periods from line 28 (New York S co							
5 Net EZ-ITC or addback (see instructions)							
Part 2 – Computation of EZ employment incentive credit (EZ-EIC	3)						
6 EZ-EIC from line 27 (New York S corporations, see instructions)							
7 Unused EZ-EIC from preceding period							
8 Total (add lines 6 and 7)							
9 Recapture of EZ-EICs taken in previous periods from line 29 (New York S co							
10 Net EZ-EIC or addback (see instructions)							
Schedule B (New York S corporations do not complete this schedu	ıle)						
Part 1 – Computation of EZ-EIC and EZ-ITC used							
	A B EZ-EIC 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 fixed dollar minimum tax (from Form CT-3							
or CT-3-A, Part 2, line 1c; CT-185 filers enter 10)	. 12						
13 Enter in column A the fixed dollar minimum tax (from Form CT-3 or CT-3-A,							
Part 2, line 1c; 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 in	nstructions) • 16						

Dowt 0	C d:4-	available	for notional	
Part 2 -	Credits	avallable	tor retuna	or carryforward

17	Net EZ-ITC from line 5 (if line 5 is a negative number, enter 0 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 businesses only: EZ-ITC available for refund (see instructions)	20a	
20b	Qualified businesses only: amount of line 20a to be refunded (see instructions)	20b	
20c	Qualified 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 0 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)

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 (add column E amounts)				
26a EZ-ITC for corporation franchise tax (mult	tiply total by 10% (.1); enter here and on line 1)		● 26a	
26b EZ-ITC for New York S corporations (mult	tiply total by 8% (.08); enter here and on line 1)		• 26b	



Schedule D – EZ-EIC (see instructions)

Part 1 – Eligibility for EZ-EIC (see instructions)

	Α	В	С	D	E	F	G	Н
A Provide information for the tax year	Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average (see instructions)	Percent *
listed on Schedule D, Part 2, line A						,		
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	Year	March 31	June 30	September 30	December 31	Total	Average	Percent *
listed on Schedule D, Part 2, line B						(B+C+D+E)	(see instructions)	
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	Year	March 31	June 30	September 30	December 31	Total	Average	Percent *
listed on Schedule D, Part 2, line C						(B+C+D+E)	(see instructions)	
Number of employees in EZ for the current tax year							•	
Number of employees in EZ for employment base year								%

^{*} 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 (see instructions)

	A Tax year in which EZ-ITC was allowed		C EZ-EIC (multiply column B by 30% (.3))							
Α										
В										
С										
27 To	tal – Enter column C total here an	d on line 6	27							

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 (E ÷ D)	G EZ-ITC allowed (see instructions)		H Recaptured EZ-ITC (F x G)		Recaptured EZ-EIC (see instructions)
Totals from attached	bages									
28 Recaptured EZ-							28			
•	29 Recaptured EZ-EIC (add column I amounts; enter here and on line 9)								•	

