**Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit For Corporate Partners**

**Tax Law – Article 1, Sections 15 and 16**

<table>
<thead>
<tr>
<th>Legal name of corporation</th>
<th>Your employer identification number (EIN)</th>
</tr>
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<tbody>
<tr>
<td>Name of QEZE partnership</td>
<td>EIN of QEZE partnership</td>
</tr>
</tbody>
</table>

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-33, CT-33-NL, or CT-33-A. Attach a copy of the retention certificate received from the partnership.

### Qualified empire zone enterprise (QEZE) credit for real property taxes application

1. Enter your share of the QEZE credit for real property taxes obtained from your partnership .................. 1
2. Enter your franchise tax *(see instructions)* ......................................................................................... 2
3. Tax credits claimed before the QEZE credit for real property taxes *(see instructions)* ..................... 3
4. Subtract line 3 from line 2 .................................................................................................................. 4
5. **Article 9-A filers:** See instructions; **Article 33 filers:** Enter 250; **Article 33 combined filers:**
   Multiply number of taxable filers in combined group by 250 .............................................................. 5
6. Credit limitation *(subtract line 5 from line 4; if zero or less, enter 0)* ............................................. 6
7. QEZE credit for real property taxes to be used this period *(see instructions)* .................................... 7
8. Unused QEZE credit for real property taxes *(subtract line 7 from line 1)* .......................................... 8
9. Amount of unused credit on line 8 to be refunded *(see instructions)* ............................................. 9
10. Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment *(subtract line 9 from line 8; see instructions)* ................................................................. 10

### QEZE tax reduction credit computation

11. Enter the benefit period factor obtained from your partnership ............................................................ 11
12. Enter the employment increase factor obtained from your partnership ................................................ 12
13. Enter the zone allocation factor obtained from your partnership ......................................................... 13
14. **Compute your tax factor:**
   A. Tax from your franchise tax return *(see instructions)* ................................................................. A
   B. Your share of partnership income allocated to New York State *(see instructions)* .......................... B
   C. Partner’s business income or other tax base *(see instructions)* ....................................................... C
   D. Divide line B by line C .................................................................................................................. D
   Tax factor *(multiply line D by line A; see instructions)* ........................................................................ 14
15. QEZE tax reduction credit *(multiply line 11 × line 12 × line 13 × line 14)* ........................................ 15

### QEZE tax reduction credit application

16. Enter your franchise tax *(see instructions)* ....................................................................................... 16
17. Tax credits claimed before the QEZE tax reduction credit *(see instructions)* .................................... 17
18. Subtract line 17 from line 16 ............................................................................................................. 18
19. **Article 9-A filers** – If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, see instructions
   **Article 33 filers** – Enter 250
   **Article 33 combined filers** – Multiply number of taxable filers in combined group by 250 ................... 19
20. Limitation on credit used *(subtract line 19 from line 18; if less than zero, enter 0)* ......................... 20
21. QEZE tax reduction credit to be used this period *(see instructions)* ................................................ 21