

Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 3) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers must enter tax period: beginning ending

Legal name of corporation LEGAL_NAME	Employer identification number (EIN) EXT_TP_ID
Name of empire zone(s) QEZ_S1_ZONE_NAME	

File this form with Form CT-3, CT-3-A, or CT-3-S.

Mark an X in the appropriate box when answering Yes or No questions.

Are you a clean energy enterprise (CEE)? Yes ☐ No ☐ QEZ_CEE_RP_IND

Are you a QEZE first certified between August 1, 2002 and March 31, 2005, that conducts its operations on real property it owns or leases that is located in an empire zone (EZ) and that is subject to a BCA executed prior to January 1, 2006? Yes ☐ No ☐ QEZ_RP_802_305_IND

Section 1 – For QEZE 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 QEZE 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		QEZ_RP_S1_M_NMBR	QEZ_RP_S1_J_NMBR	QEZ_RP_S1_S_NMBR	QEZ_RP_S1_D_NMBR	QEZ_RP_S1_T_NMBR	
1 Current tax year employment number within all EZs (do not round; see instructions)		1				QEZ_RP_S1_ECY_NMBR	
Base period employment number		March 31	June 30	September 30	December 31	Total	
	Tax year ending (mm-yy)						
a	Number in base year 1	QEZ_RP_S1_1_N_DATE	QEZ_RP_S1_1_M_NMBR	QEZ_RP_S1_1_J_NMBR	QEZ_RP_S1_1_S_NMBR	QEZ_RP_S1_1_D_NMBR	QEZ_RP_S1_1_T_NMBR
b	Number in base year 2	QEZ_RP_S1_2_N_DATE	QEZ_RP_S1_2_M_NMBR	QEZ_RP_S1_2_J_NMBR	QEZ_RP_S1_2_S_NMBR	QEZ_RP_S1_2_D_NMBR	QEZ_RP_S1_2_T_NMBR
c	Number in base year 3	QEZ_RP_S1_3_N_DATE	QEZ_RP_S1_3_M_NMBR	QEZ_RP_S1_3_J_NMBR	QEZ_RP_S1_3_S_NMBR	QEZ_RP_S1_3_D_NMBR	QEZ_RP_S1_3_T_NMBR
d	Number in base year 4	QEZ_RP_S1_4_N_DATE	QEZ_RP_S1_4_M_NMBR	QEZ_RP_S1_4_J_NMBR	QEZ_RP_S1_4_S_NMBR	QEZ_RP_S1_4_D_NMBR	QEZ_RP_S1_4_T_NMBR
e	Number in base year 5	QEZ_RP_S1_5_N_DATE	QEZ_RP_S1_5_M_NMBR	QEZ_RP_S1_5_J_NMBR	QEZ_RP_S1_5_S_NMBR	QEZ_RP_S1_5_D_NMBR	QEZ_RP_S1_5_T_NMBR
f	Total number of full-time employees within all EZs in the base period					QEZ_RP_S1_TOT_NMBR	
2 Base period employment number within all EZs (do not round; see instructions)		2				QEZ_RP_S1_EBP_NMBR	
3 Does the amount on line 1 equal or exceed the amount on line 2? (see instructions)		3				Yes ☐ No ☐ QEZ_RP_S1_1_IND	

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		QEZ_RP_S1_N_M_NMBR	QEZ_RP_S1_N_J_NMBR	QEZ_RP_S1_N_S_NMBR	QEZ_RP_S1_N_D_NMBR	QEZ_RP_S1_N_T_NMBR	
4 Current tax year employment number inside New York State and outside all EZs (do not round)		4				QEZ_RP_S1_NCY_NMBR	
Base period employment number		March 31	June 30	September 30	December 31	Total	
	Tax year ending (mm-yy)						
a	Number in base year 1	QEZ_RP_S1_N1N_DATE	QEZ_RP_S1_N1M_NMBR	QEZ_RP_S1_N1J_NMBR	QEZ_RP_S1_N1S_NMBR	QEZ_RP_S1_N1D_NMBR	QEZ_RP_S1_N1T_NMBR
b	Number in base year 2	QEZ_RP_S1_N2N_DATE	QEZ_RP_S1_N2M_NMBR	QEZ_RP_S1_N2J_NMBR	QEZ_RP_S1_N2S_NMBR	QEZ_RP_S1_N2D_NMBR	QEZ_RP_S1_N2T_NMBR
c	Number in base year 3	QEZ_RP_S1_N3N_DATE	QEZ_RP_S1_N3M_NMBR	QEZ_RP_S1_N3J_NMBR	QEZ_RP_S1_N3S_NMBR	QEZ_RP_S1_N3D_NMBR	QEZ_RP_S1_N3T_NMBR
d	Number in base year 4	QEZ_RP_S1_N4N_DATE	QEZ_RP_S1_N4M_NMBR	QEZ_RP_S1_N4J_NMBR	QEZ_RP_S1_N4S_NMBR	QEZ_RP_S1_N4D_NMBR	QEZ_RP_S1_N4T_NMBR
e	Number in base year 5	QEZ_RP_S1_N5N_DATE	QEZ_RP_S1_N5M_NMBR	QEZ_RP_S1_N5J_NMBR	QEZ_RP_S1_N5S_NMBR	QEZ_RP_S1_N5D_NMBR	QEZ_RP_S1_N5T_NMBR
f	Total number of full-time employees inside New York State and outside all EZs in the base period					QEZ_RP_S1_NYS_NMBR	
5 Base period employment number inside New York State and outside all EZs (do not round)		5				QEZ_RP_S1_NBP_NMBR	
6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions)		6				Yes ☐ No ☐ QEZ_RP_S1_2_IND	



Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year TST_YR_BEG_DT to TST_YR_END_DT (mm-yy)	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	QEZ_RP_S1_C_M_NMBR	QEZ_RP_S1_C_J_NMBR	QEZ_RP_S1_C_S_NMBR	QEZ_RP_S1_C_D_NMBR	QEZ_RP_S1_C_T_NMBR
7 Test year employment number within the EZs in which you are certified (see instructions; also enter on line 9) •					7 QEZ_RP_S1_CTY_NMBR

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	•	8 QEZ_RP_S1_CCY_NMBR
9 Test year employment number within the EZs in which you are certified (from line 7)	•	9 QEZ_RP_S1_TST_NMBR
10 Subtract line 9 from line 8	•	10 QEZ_RP_S1_NET_NMBR
11 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)	•	11 QEZ_RP_S1_EM1_NMBR
12 Divide line 10 by 100 (carry result to four decimal places)	•	12 QEZ_RP_S1_EMP2_PCT
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)	•	13 QEZ_RP_S1_EMP_PCT

Schedule D – Computation of QEZE credit for real property taxes for QEZE first certified prior to April 1, 2005

14 Tax year of the business tax benefit period QEZ_TR_S1_BNFT_YR benefit period factor (from table below)	•	14 QEZ_RP_S1_BPF_PCT
15 Employment increase factor (from line 13)	•	15 Same as Line 13
16 Eligible real property taxes (see instructions)	•	16 QEZ_RP_S1_ELIG_AMT
17 QEZE credit for real property taxes (multiply line 14 by line 15 by line 16)	•	17 QEZ_RP_S1_AMT
18 Recapture of QEZE credit for real property taxes (from Worksheet A on page 5 of instructions)	•	18 QEZ_RP_S1_RCP_AMT
19 QEZE credit for real property taxes after recapture (subtract line 18 from line 17; see instructions)	•	19 QEZ_RP_S1_NET_AMT
20 QEZE credit for real property taxes limitation (see instructions, do not enter zero)	•	20 QEZ_RP_S1_ALLW_AMT
21 QEZE credit for real property taxes allowed (see instructions)	•	21 QEZ_RP_S1_AVL_AMT

Benefit period factor table*			
Tax year of benefit period	Benefit period factor**	Tax year of benefit period	Benefit period factor**
1 - 10	1.0	13	0.4
11	0.8	14	0.2
12	0.6	15	0.0

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

** For an owner of a qualified investment project or a significant capital investment project, the benefit period factor will be 1.0 during the entire business tax benefit period.

Find the tax year of your business tax benefit period (enter a number from 1 to 15 for your benefit period). Enter the benefit period factor for that year (from *Benefit period factor table*) on line 14.

(continued)



Schedule E – Application of QEZE credit for real property taxes *(New York S corporations do not complete Schedule E)*

22	Enter your franchise tax (see instructions)	22	QEZ_RP_S1_B4_AMT	
23	Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your franchise tax return, see instructions)	23	QEZ_RP_S1_OCR_AMT	
24	Subtract line 23 from line 22.....	24	QEZ_RP_S1_AFT_AMT	
25	Enter appropriate tax: Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A	25	QEZ_RP_S1_TX_AMT	
26	Credit limitation (subtract line 25 from line 24; if less than zero, enter 0)	26	QEZ_RP_S1_LMT_AMT	
27	QEZE credit for real property taxes to be used this period (see instructions)	27	QEZ_RP_S1_USED_AMT	
28	Unused QEZE credit for real property taxes (subtract line 27 from line 21)	28	QEZ_RP_S1_REM_AMT	
29	Amount of unused credit on line 28 to be refunded (see instructions)	29	QEZ_RP_S1_RFND_AMT	
30	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax (subtract line 29 from line 28; see instructions)	30	QEZ_RP_S1_C2N_AMT	

Schedule F – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary. See *Related persons* on page 1 of the instructions to determine if an entity is related.

[illegible]**Schedule G – Valid business purpose for QEZE first certified prior to August 1, 2002** *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and attach a notarized statement describing in detail how your QEZE meets the valid business purpose test. QEZE RP SL VLD IND ☐



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Section 2 begins on page 5.



Claim for QEZE Credit for Real Property Taxes

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

Note: You must file all pages (1 through 8) 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 8). Do not complete both sections.

All filers must enter tax period: beginning ending 	
Legal name of corporation	Employer identification number (EIN)
• Name of empire zone(s): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (attach additional sheets if necessary). QEZ_S2_ZONE_NAME	

File this form with Form CT-3, CT-3-A, or CT-3-S.

Date of first certification by Empire State Development (mm-dd-yy; attach copies of all certificates of eligibility, including retention certificates) • QEZ_S2_CERT_DATE

Year of the business tax benefit period (see instructions) QEZ_RP_S2_BNF_NMBR

Schedule H – Employment test for QEZE first certified on or after 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 four-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		QEZ_RP_S2_M_NMBR	QEZ_RP_S2_J_NMBR	QEZ_RP_S2_S_NMBR	QEZ_RP_S2_D_NMBR	QEZ_RP_S2_T_NMBR	
31 Current tax year employment number within all EZs (do not round; see instructions)		• 31				QEZ_RP_S2_ECY_NMBR	
Base period employment number		March 31	June 30	September 30	December 31	Total	
	Tax year ending (mm-yy)						
a	Number in base year 1	QEZ_RP_S2_1_N_DATE	QEZ_RP_S2_1_M_NMBR	QEZ_RP_S2_1_J_NMBR	QEZ_RP_S2_1_S_NMBR	QEZ_RP_S2_1_D_NMBR	QEZ_RP_S2_1_T_NMBR
b	Number in base year 2	QEZ_RP_S2_2_N_DATE	QEZ_RP_S2_2_M_NMBR	QEZ_RP_S2_2_J_NMBR	QEZ_RP_S2_2_S_NMBR	QEZ_RP_S2_2_D_NMBR	QEZ_RP_S2_2_T_NMBR
c	Number in base year 3	QEZ_RP_S2_3_N_DATE	QEZ_RP_S2_3_M_NMBR	QEZ_RP_S2_3_J_NMBR	QEZ_RP_S2_3_S_NMBR	QEZ_RP_S2_3_D_NMBR	QEZ_RP_S2_3_T_NMBR
d	Number in base year 4	QEZ_RP_S2_4_N_DATE	QEZ_RP_S2_4_M_NMBR	QEZ_RP_S2_4_J_NMBR	QEZ_RP_S2_4_S_NMBR	QEZ_RP_S2_4_D_NMBR	QEZ_RP_S2_4_T_NMBR
e	Total number of full-time employees within all EZs in the base period					QEZ_RP_S2_TOT_NMBR	
32 Base period employment number within all EZs (do not round; see instructions)		• 32				QEZ_RP_S2_EBP_NMBR	
						QEZ_RP_S2_1_IND	
33 Does the amount on line 31 exceed the amount on line 32? (see instructions)		33				Yes ☐ No ☐	

Part 2 – New York State employment – Computation of the employment number inside New York State for the current tax year and in the four-year base period (see instructions)

Current tax year employment number		March 31	June 30	September 30	December 31	Total	
Number of full-time employees in New York State		QEZ_RP_S2_N_M_NMBR	QEZ_RP_S2_N_J_NMBR	QEZ_RP_S2_N_S_NMBR	QEZ_RP_S2_N_D_NMBR	QEZ_RP_S2_N_T_NMBR	
34 Current tax year employment number in New York State (do not round)		• 34				QEZ_RP_S2_NCY_NMBR	
Base period employment number		March 31	June 30	September 30	December 31	Total	
	Tax year ending (mm-yy)						
a	Number in base year 1	QEZ_RP_S2_N1N_DATE	QEZ_RP_S2_N1M_NMBR	QEZ_RP_S2_N1J_NMBR	QEZ_RP_S2_N1S_NMBR	QEZ_RP_S2_N1D_NMBR	QEZ_RP_S2_N1T_NMBR
b	Number in base year 2	QEZ_RP_S2_N2N_DATE	QEZ_RP_S2_N2M_NMBR	QEZ_RP_S2_N2J_NMBR	QEZ_RP_S2_N2S_NMBR	QEZ_RP_S2_N2D_NMBR	QEZ_RP_S2_N2T_NMBR
c	Number in base year 3	QEZ_RP_S2_N3N_DATE	QEZ_RP_S2_N3M_NMBR	QEZ_RP_S2_N3J_NMBR	QEZ_RP_S2_N3S_NMBR	QEZ_RP_S2_N3D_NMBR	QEZ_RP_S2_N3T_NMBR
d	Number in base year 4	QEZ_RP_S2_N4N_DATE	QEZ_RP_S2_N4M_NMBR	QEZ_RP_S2_N4J_NMBR	QEZ_RP_S2_N4S_NMBR	QEZ_RP_S2_N4D_NMBR	QEZ_RP_S2_N4T_NMBR
e	Total number of full-time employees in New York State in the base period					QEZ_RP_S2_NYS_NMBR	
35 Base period employment number in New York State (do not round)		• 35				QEZ_RP_S2_NBP_NMBR	
						QEZ_RP_S2_2_IND	
36 Does the amount on line 34 exceed the amount on line 35? (see instructions)		36				Yes ☐ No ☐	

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Schedule I – Computation of net new employment

37	Current year employment number in the EZs in which you are certified (<i>see instructions</i>)	•	37	QEZ_DZ_ECY_NMBR
38	Base period employment number in the EZs in which you are certified (<i>see instructions</i>)	•	38	QEZ_DZ_EBP_NMBR
39	Net new employment number (<i>subtract line 38 from 37</i>)	•	39	QEZ_DZ_NET_NMBR

Schedule J – DZ employment increase factor (*Complete Schedule J if you are certified in one or more zones and any of these zones is a DZ, and you are not a manufacturer.*)

Net new employees (from line 39)	DZ employment increase factor
1 to 10.....	0.25
11 to 49.....	0.50
50 to 75.....	0.75
76 and above	New employees (from line 39) divided by 100. This number cannot exceed 1.0

40	DZ employment increase factor from table above.....	•	40	QEZ_DZ_INCR_PCT
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Schedule K – Employee information

Enter name, Social Security number, employee's zone location and wage and benefit information for all new employees included in the net new employment number on line 39 upon which this claim is based. Attach additional forms if necessary.

A Employee's name	B Employee's Social Security number	C Employee's zone location (<i>see instructions</i>)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (<i>enter no more than \$40,000 per employee</i>)
CT606EMPINFO				
emplInfo				
EMP_NAME	EMP_SSN_ID	EMP_ZONE_LOC_DESC	TOT_WAGE_BNFT_AMT	ELIG_WG_BNFT_AMT

Total of column E amounts from any additional Forms CT-606

41	Total eligible wages, health benefits, and retirement benefits (<i>add column E amounts; see instructions</i>) ...	•	41	QEZ_DZ_ELIG_AMT
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Schedule L – Computation of credit for QEZE certified in DZs (see instructions)

42	Eligible wages, health benefits, and retirement benefits from line 41	42	Same as Line 41	
43	25% (0.25) factor.....	43		.25
44	DZ employment increase factor from line 40	44	Same as Line 40	
45	QEZE credit for real property taxes for QEZE certified in DZs (multiply line 42 by line 43 by line 44)..... •	45	QEZ_RP_S2_DZ_AMT	

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZE certified only in an IZ (see instructions)

46	Eligible wages, health benefits, and retirement benefits from line 41	46	Same as Line 41	
47	25% (0.25) factor.....	47		.25
48	QEZE credit for real property taxes (multiply line 46 by line 47)..... •	48	QEZ_RP_S2_IZ_AMT	

Schedule N – QEZE credit for real property taxes

49	QEZE credit from line 45 or line 48..... •	49	QEZ_RP_S2_TOT_AMT	
50	Capital investment amount (from line 65 or 66)	50	QEZ_RP_S2_CAP_AMT	
51	Enter the greater of line 49 or line 50..... •	51	QEZ_RP_S2_ALLW_AMT	
52	Eligible real property taxes (attach documentation)	52	QEZ_RP_S2_ELIG_AMT	
53a	Enter the lesser of line 51 or line 52..... •	53a	QEZ_RP_S2_AVL_AMT	
53b	If certified on or after April 1, 2009, multiply line 53a by 75% (0.75) and enter the result. If certified prior to April 1, 2009, make no entry..... •	53b	QEZ_RP_S2_RED_AMT	
54	Recapture of QEZE credit for real property taxes (see instructions)	54	QEZ_RP_S2_RCP_AMT	
55	QEZE credit for real property taxes after recapture (subtract line 54 from line 53a or 53b; see instructions) •	55	QEZ_RP_S2_NET_AMT	

Schedule O – Application of QEZE credit for real property taxes (New York S corporations do not complete Schedule O)

56	Enter your franchise tax (see instructions).....	56	QEZ_RP_S2_B4_AMT	
57	Tax credits claimed before the QEZE credit for real property taxes (if applying multiple credits on your franchise tax return, see instructions)	57	QEZ_RP_S2_OCR_AMT	
58	Subtract line 57 from line 56	58	QEZ_RP_S2_AFT_AMT	
59	Enter appropriate tax: Enter the fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A	59	QEZ_RP_S2_TX_AMT	
60	Credit limitation (subtract line 59 from line 58; if less than zero, enter 0)..... •	60	QEZ_RP_S2_LMT_AMT	
61	QEZE credit for real property taxes to be used this period (see instructions)..... •	61	QEZ_RP_S2_USED_AMT	
62	Unused QEZE credit for real property taxes (subtract line 61 from line 55)..... •	62	QEZ_RP_S2_REM_AMT	
63	Amount of unused credit on line 62 to be refunded (see instructions)..... •	63	QEZ_RP_S2_RFND_AMT	
64	Amount of unused, nonrefunded credit to be credited as an overpayment to next year's tax (subtract line 63 from line 62; see instructions)	64	QEZ_RP_S2_C2N_AMT	

(continued)



Schedule P – Related entities

List the names and EINs of any related business entities. Attach additional sheets if necessary.
See *Related persons* on page 1 of the instructions to determine if an entity is related.

Name		EIN
CT606RLTDENT2		
rltdEnt	NAME	EIN_ID

Schedule Q – Capital investment amount (complete only Part 1 or Part 2; see instructions)

Part 1 – Capital investment amount for QEZEes certified in DZs

A Address of property			B Name of zone <i>(if applicable)</i>		C Cost or other basis attributable to construction, expansion, or rehabilitation of property <i>(see instructions)</i>		D Multiply column C by 10% (0.1)		E Percentage of physical occupancy and use <i>(see instructions)</i>		F Multiply column D by column E	
CT606DZCAP												
dzCapInvest												
PROP_LINE_1_ADR			ZONE_NAME		CST_OBASIS_AMT		MPPLY_CST_AMT		PCT_OCC_AMT		TOT_CST_AMT	
PROP_LINE_2_ADR		PROP_ZIP_5_ADR										
PROP_CTY_ADR	PROP_ST_ADR	PROP_ZIP_4_ADR										
Total of column F amounts from any additional Forms CT-606												
65 Total (add column F amounts; enter here and on line 50; see instructions).....											65	QEZ_DZ_CAP_AMT

Part 2 – Capital investment amount for QEZEes certified only in IZs or for manufacturers (see instructions)

A Address of property			B Name of zone <i>(if applicable)</i>		C Cost or other basis <i>(see instructions)</i>		D Multiply column C by 10% (0.1)		E Percentage of physical occupancy and use <i>(see instructions)</i>		F Percentage of column C attributable to construction, rehabilitation, or expansion of the building <i>(if 50% or more enter 100%)</i>		G Multiply column D by the greater of column E or column F	
CT606IZCAP														
izCapInvest														
PROP_LINE_1_ADR			ZONE_NAME		CST_OBASIS_AMT		MPPLY_CST_AMT		PCT_OCC_AMT		PCT_CST_AMT		CST_OCC_AMT	
PROP_LINE_2_ADR			PROP_ZIP_5_ADR											
PROP_CTY_ADR			PROP_ST_ADR		PROP_ZIP_4_ADR									
Total of column G amounts from any additional Forms CT-606														
66 Total (add column G amounts; enter here and on line 50; see instructions)												66	QEZ_IZ_CAP_AMT	