



# New York State Empire Zone/ Qualified Empire Zone Enterprise Credits

*2003 & 2004 Tax Years*



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# Introduction and Background

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Part A of Chapter 63 of the Laws of 2005 mandated an annual report of credit activity under the Empire Zone (EZ)/Qualified Empire Zone Enterprise (QEZE) program. In an effort to provide policy-makers with more complete information on the EZ/QEZE program, the Office of Tax Policy Analysis (OTPA) is issuing this abridged report which contains select information from the mandated study. The mandated report contained final 2003 and preliminary 2004 data for corporate taxpayers and final 2004 data for personal income taxpayers. This report contains similar data. Final data have already been issued to the Legislature and the Division of the Budget in the form of study files. Final data on the EZ/QEZE credits are also available in the *Analysis of Article 9-A General Business Corporation Franchise Tax Credits* annual study published by OTPA, and in the annual *New York State Tax Expenditure Report*, published as a supporting document to the Executive Budget.

The data used to generate this report come from final 2003 and preliminary 2004 corporate tax study files and the final 2004 personal income tax study file. 2004 data are preliminary for corporations because of filing timelines. Corporations have 2½ months after the close of their fiscal year to file tax returns (March 15 for calendar year filers). Businesses may then request a 6 month extension and two 3 month extensions. Therefore, a taxpayer may not be required to file his/her final tax return until a full year after his/her original filing date. In addition, since many corporate filers use a fiscal period that differs from a calendar year, complete information for one tax year may not be available for three years.

Preliminary data come directly from the credit forms and have not been verified. Historical analysis has shown that in some instances, values can change nearly 100 percent between preliminary and verified data due to errors or incomplete data.



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# Explanation of Tables and Terms

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Summary tables are included for Articles 9-A, 32, and 33. Where possible, data are displayed by zone and income class. Due to disclosure provisions, statewide data are not available in categories with fewer than three taxpayers and at the zone level in zones with fewer than 8 taxpayers. For this reason, the sum of individual categories may not equal the total row. This means that non-discloseable categories or zones have been deleted from view. For display reasons, in certain tables non-discloseable material is blacked-out. Tables that would contain a significant number of non-discloseable categories have been omitted, e.g. Article 32 and 33 tables.

Final 2003 liability year employment data are reported for the EZ wage tax credit and the QEZE credits. Because of differences in the employment measurement periods, the employment data are reported separately for the credits. For the wage tax credit, base and current year employment figures are reported along with the number of targeted and nontargeted employees. For the QEZE credits, the base and current year employment figures are reported along with the test year employment figure. Taxpayers do not report employment figures beyond those necessary to calculate their eligibility for these credits and their amounts. Also, taxpayers claiming the QEZE credits as corporate partners do not calculate employment figures. Corporate partners report on their credit form only amounts passed through to them from the partnership as reported on the partnership's credit form.

The preliminary nature of the 2004 corporate data precludes the employment tables for that year. Unverified 2004 values may show incorrect employment figures which could significantly skew the overall total and zone-level employment figures. During verification, employment data are captured and inspected to ensure that the taxpayer is not earning credit incorrectly. Taxpayers showing a net decrease in employment are not allowed to earn credit, but they may use a credit carried forward amount from a prior year. Employment figures were not captured during processing of personal income tax forms in 2004 and are therefore unavailable.

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Description of  
Tables

The tables in this report present information for the following components of the Empire Zone (EZ)/Qualified Empire Zone Enterprise (QEZE) tax credits:

Credit Earned	The amount of credit generated in the current tax year.
Credit Claimed	The amount of credit which taxpayers have available during the taxable year. Taxpayers determine the amount of credit claimed by adding the amount of credit earned in the current year to the amount of unused credit from the prior year and subtracting any applicable credit recapture.
Credit Used	The amount of credit which taxpayers actually apply to their tax liability.
Credit Refunded	Generally, taxpayers may only use credits to reduce liability to the higher of the alternative minimum tax or fixed minimum tax. For certain EZ/QEZE credits, the excess beyond these limitations may be requested as a refund. Credit refunded amounts also include amounts eligible for refund, but instead claimed as an overpayment applied against the next period's tax liability at the discretion of the taxpayer.
Credit Carried Forward	Any unused amount of credit which is allowed to be used to offset tax liability in future years. The amount of credit carried forward is determined by subtracting the amount of credit used and refunded in the current year from the amount of credit claimed. The computation for credit carried forward does not apply to the QEZE credits. The credit for real property taxes is fully refundable and the tax reduction credit does not allow any carryforward.

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## Data Considerations

The data contained in these tables come directly from the returns of corporations and individuals claiming the credits. In some instances, taxpayers may report information incorrectly or may omit information from the return. Taxpayers who did not indicate a particular Empire Zone are assigned to the “Unidentified” category. Taxpayers located in more than one zone are assigned to the “Various Locations” category.

Taxpayers permitted to take the EZ investment tax credit (EZ-ITC) and the EZ employment incentive credit (EZ-EIC) report amounts earned during the tax year on separate lines on the tax form. However, when computing the other credit components, taxpayers combine the amounts on the form. This report presents these combined amounts for each of the credit components.

The Tax Law limits some credits to a percentage of tax due or allows only a portion of the credit to be used. The law also contains different requirements regarding refundability of the credits.

In the aggregate, the EZ wage tax credit cannot exceed 50 percent of the tax calculated prior to applying any other credits.

The EZ wage tax credit, EZ-ITC, the QEZE real property tax credit (RPTC), and the EZ capital credit cannot reduce liability below the higher of the alternative minimum tax or the fixed dollar minimum tax.

The EZ-EIC and the QEZE tax reduction credit are limited by the fixed dollar minimum tax only. However, if a taxpayer has a zone allocation factor of 100 percent, they may apply the QEZE tax reduction credit against the fixed dollar minimum base.

Several credits allow a refund of excess credit to new businesses only.<sup>1</sup> The EZ wage tax credit and the EZ-ITC allow 50 percent of excess credit to be refunded by new businesses. The QEZE RPTC is fully refundable to all businesses.

When calculating QEZE eligibility and credit amounts, taxpayers aggregate their employment information for all the zones in which they are located. For the small number of QEZEs that are located in more than one zone, it is not possible to allocate employment and credit information to specific zones. Therefore, the “Various Locations” category is used.

The EZ capital credit is not zone-specific. Any taxpayer can claim the EZ capital credit by investing in or donating to EZ capital corporations, investing in EZ businesses, or contributing to EZ community

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development projects.<sup>2</sup> Because zone-level tables are not applicable for this credit, data are presented by tax article.

For this report, the 2004 data were obtained from the Department's "Corp Tax Staging Database." The credit data that were acquired from this database are unverified taxpayer information for taxpayers whose taxable year began in 2004. Since the Empire Zone in which the taxpayer is located is not captured, that information was manually added to this data on a taxpayer-by-taxpayer basis. No mathematical verification was performed on this data. In addition to the values being unverified, the 2004 file only contains data from one credit form for each credit. For example, for taxpayers with the same credit in multiple zones, such as the wage tax credit, the preliminary data contain information from only one of those zones for each of the credits.

2004 preliminary corporation tax data also contain amounts earned by S corporations. S corporations earn the credit, but then pass the amount along to their shareholders who report their share of the credit on their personal income tax returns. For the QEZE tax reduction credit, S corporations do not calculate an amount earned because the tax factor used to calculate the credit is based on the shareholder's tax.

Data for personal income taxpayers come from two sources and two separate processes. Refundable credit comes from the actual values on the weighted 2004 PIT study file. Non-refundable credit comes from the study file augmented by credit component data from lines 42 through 63a of the IT-201-ATT and 28 through 49a of the IT-203-B. The components are not verified, however the totals are consistent with the verified tax amount from the study file.

The 2004 personal income tax study file consists of a stratified sample of approximately 242,000 personal income tax filings selected from a total filing population of just under 9 million returns, approximately 8 million of which were from New York State residents. Both taxable and nontaxable returns were sampled and credit takers were used as a sampling criteria. The sample is weighted to be consistent with income and liability totals for the taxpayer population contained on the New York State Department of Taxation and Finance master file. The information reflects corrections for computational or minor errors.

Application of credits to reduce liability and credit data collection is done differently under the personal income tax than under corporate taxes. Taxpayers aggregate all their non-refundable and refundable credits on an attachment and carry the totals to the main return.<sup>3</sup> They do not calculate actual amounts of each credit used. Therefore, values are

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only available for a limited number of components. In 2006, the used and refunded credit components that are currently captured for corporation taxes were captured and keyed for personal income tax. This data will be available starting with the 2005 personal income tax year.

Amounts claimed by personal income taxpayers arise from their activity as a sole proprietor or are passed through to them as members of a partnership or shareholders of an S corporation. Refundable credit amounts are not necessarily requested as a refund in their entirety. Credits are applied to reduce liability first, and any excess credit may be received as a refund.

The available data for all tables do not reflect changes made on audit or amended filings.

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# Endnotes

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1. Legislation enacted as part of the 2006-07 Executive Budget created two special EZ entities - qualified investment projects (QUIPs) and significant capital investment projects (SCIPs). An owner of a QUIP or SCIP may receive a refund of 50 percent of excess EZ-ITC, EZ wage tax credit, and EZ-EIC. Taxpayers claiming the EZ-ITC and EZ-EIC will be allowed the refunds for a maximum of ten taxable years with respect to the QUIP and SCIP, starting with the first taxable year in which property comprising such project is placed in service. For more information, see the OTPA publication, *Summary of Tax Provisions in SFY 2006-07 Budget*.
2. The 2005-06 Executive Budget eliminated the credit for investments in or contributions to EZ capital corporations.
3. New York State non-refundable credits are combined in Sections A and B of Part IV of form IT-201-ATT, *Itemized Deduction and Other Taxes and Tax Credits-Attachment to Form IT-201*. EZ/QEZE refundable credits are combined in Section D of form IT-201-ATT. Non-residents and part-year residents use form IT-203-B, *Other New York State and City of New York Taxes and Tax Credits-Attachment to Form IT-203*, to aggregate credits. Fiduciaries report total credit amounts directly on the tax return, form IT-205, *Fiduciary Income Tax Return*.

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# Tables

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**Table 1: EZ/ZEA Wage Tax Credit Summary - Corporate Taxpayers - 2003 Liability Year**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ-WTC	510	26	3	539
Amount of EZ-WTC Earned	\$36,369,910	\$7,280,625	\$481,125	\$44,131,660
Number of Taxpayers Claiming EZ-WTC	736	27	3	766
Amount of EZ-WTC Claimed	\$111,247,366	\$7,299,756	\$481,125	\$119,028,247
Number of Taxpayers Using EZ-WTC	427	24	3	454
Amount of EZ-WTC Used	\$12,248,080	\$5,169,777	\$481,125	\$17,898,982
Number of Taxpayers Refunding EZ-WTC	130	0	0	130
Amount of EZ-WTC Refunded	\$3,763,987	\$0	\$0	\$3,763,987
Number of Taxpayers with EZ-WTC Carried Forward	657	6	0	663
Amount of EZ-WTC Carried Forward	\$95,235,257	\$2,129,979	\$0	\$97,365,236
Number of Taxpayers Earning ZEA-WTC	94	11	4	109
Amount of ZEA-WTC Earned	\$39,689,255	\$4,212,315	\$817,500	\$44,719,070
Number of Taxpayers Claiming ZEA-WTC	124	12	4	140
Amount of ZEA-WTC Claimed	\$67,661,210	\$4,662,142	\$1,474,712	\$73,798,064
Number of Taxpayers Using ZEA-WTC	95	11	4	110
Amount of ZEA-WTC Used	\$12,912,478	\$3,762,865	\$321,147	\$16,996,490
Number of Taxpayers Refunding ZEA-WTC	7	0	0	7
Amount of ZEA-WTC Refunded	\$458,500	\$0	\$0	\$458,500
Number of Taxpayers with ZEA-WTC Carried Forward	92	d/	d/	98
Amount of ZEA-WTC Carried Forward	\$54,290,231	d/	d/	\$56,343,072

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 2: EZ/ZEA Wage Tax Credit Employment Summary - Corporate Taxpayers - 2003 Liability Year**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
WTC - NYS Employees Base Period	105,380	23,327	428	129,135
WTC - NYS Employees Current Tax Year	156,151	35,508	513	192,172
WTC - EZ Employees Base Period	23,365	4,091	237	27,693
WTC - EZ Employees Current Tax Year	43,158	7,686	1,084	51,928
WTC - Targeted Employees	476	17	0	493
WTC - Nontargeted Employees	22,588	4,789	321	27,698
ZEA - NYS Employees Base Period	89,672	8,172	441	98,286
ZEA - NYS Employees Current Tax Year	122,097	14,171	805	137,073
ZEA - ZEA Employees Base Period	17,768	1,927	0	19,695
ZEA - ZEA Employees Current Tax Year	27,443	3,399	296	31,138
ZEA - Targeted Employees	3,050	0	0	3,050
ZEA - Nontargeted Employees	18,037	2,808	545	21,390

**Table 3: EZ Investment Tax Credit (ITC) and Financial Services ITC (FS-ITC) Summary - Corporate Taxpayers - 2003 Liability Year**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ ITC	398	0	0	398
Amount of EZ ITC Earned	\$160,612,162	\$0	\$0	\$160,612,162
Number of Taxpayers Claiming EZ ITC	510	0	0	510
Amount of EZ ITC Claimed	\$748,524,544	\$0	\$0	\$748,524,544
Number of Taxpayers Using EZ ITC	260	0	0	260
Amount of EZ ITC Used	\$12,899,330	\$0	\$0	\$12,899,330
Number of Taxpayers Refunding EZ ITC	58	0	0	58
Amount of EZ ITC Refunded	\$3,595,803	\$0	\$0	\$3,595,803
Number of Taxpayers with EZ ITC Carried Forward	467	0	0	467
Amount of EZ ITC Carried Forward	\$732,029,421	\$0	\$0	\$732,029,421
Number of Taxpayers Earning EZ FS-ITC	9	0	0	9
Amount of EZ FS-ITC Earned	\$1,052,988	\$0	\$0	\$1,052,988
Number of Taxpayers Claiming EZ FS-ITC	11	0	0	11
Amount of EZ FS-ITC Claimed	\$1,412,293	\$0	\$0	\$1,412,293
Number of Taxpayers Using EZ FS-ITC	8	0	0	8
Amount of EZ FS-ITC Used	\$49,013	\$0	\$0	\$49,013
Number of Taxpayers Refunding EZ FS-ITC	4	0	0	4
Amount of EZ FS-ITC Refunded	\$618,298	\$0	\$0	\$618,298
Number of Taxpayers with EZ FS-ITC Carried Forward	7	0	0	7
Amount of EZ FS-ITC Carried Forward	\$744,983	\$0	\$0	\$744,983

**Table 4: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit Summary  
Corporate Taxpayers - 2003 Liability Year**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning QEZE RPTC	247	d/	d/	266
Amount of QEZE RPTC Earned	\$56,694,274	d/	d/	\$59,431,005
Number of Taxpayers Using QEZE RPTC	74	d/	d/	84
Amount of QEZE RPTC Used	\$2,691,563	d/	d/	\$3,568,512
Number of Taxpayers Refunding QEZE RPTC	238	10	0	248
Amount of QEZE RPTC Refunded	\$53,440,660	\$1,859,782	\$0	\$55,300,442
Number of Taxpayers Claiming QEZE Tax Reduction Credit	259	d/	d/	274
Amount of QEZE Tax Reduction Credit Claimed	\$10,808,812	d/	d/	\$14,676,477
Number of Taxpayers Using QEZE Tax Reduction Credit	234	d/	d/	248
Amount of QEZE Tax Reduction Credit Used	\$9,834,931	d/	d/	\$13,652,852
Number of Corporate Partners Claiming QEZE RPTC	37	0	0	37
Amount of QEZE RPTC for Corporate Partners Claimed	\$15,802,376	\$0	\$0	\$15,802,376
Number of Corporate Partners Using QEZE RPTC	15	0	0	15
Amount of QEZE RPTC for Corporate Partners Used	\$194,006	\$0	\$0	\$194,006
Number of Corporate Partners Refunding QEZE RPTC	33	0	0	33
Amount of QEZE RPTC for Corporate Partners Refunded	\$15,608,370	\$0	\$0	\$15,608,370
Number of Corporate Partners Claiming QEZE Tax Reduction Credit	14	0	0	14
Amount of QEZE Tax Reduction Credit for Corporate Partners Claimed	\$231,038	\$0	\$0	\$231,038
Number of Corporate Partners Using QEZE Tax Reduction Credit	12	0	0	12
Amount of QEZE Tax Reduction Credit for Corporate Partners Used	\$213,836	\$0	\$0	\$213,836

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 5: QEZE Credits Employment Summary - Corporate Taxpayers - 2003 Liability Year**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
QEZE - NYS Employees Base Period	40,757	15,187	190	56,133
QEZE - NYS Employees Current Tax Year	74,082	22,118	209	96,409
QEZE - EZ Employees Base Period	15,607	2,447	1,000	19,054
QEZE - EZ Employees Current Tax Year	32,740	5,318	1,084	39,143
QEZE - EZ Employees Test Year	16,349	2,792	1,053	20,194

**Table 6: EZ Capital Credit Summary - Corporate Taxpayers - 2003 Liability Year**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ Capital Credit	50	11	0	61
Amount of EZ Capital Credit Earned	\$202,846	\$42,500	\$0	\$245,346
Number of Taxpayers Claiming EZ Capital Credit	65	11	0	76
Amount of EZ Capital Credit Claimed	\$417,837	\$45,928	\$0	\$463,765
Number of Taxpayers Using EZ Capital Credit	38	5	0	43
Amount of EZ Capital Credit Used	\$47,960	\$19,928	\$0	\$67,888
Number of Taxpayers with EZ Capital Credit Carried Forward	34	6	0	40
Amount of EZ Capital Credit Carried Forward	\$369,866	\$26,000	\$0	\$395,866

**Table 7: Empire Zone Wage Tax Credit by Zone - Article 9-A Taxpayers - 2003 Liability Year**

Empire Zone	Total Amount			Total Amount		WTC - NYS		WTC - EZ		WTC -	
	Earned	Claimed	Used	Amount Refunded	Amount Carried Forward	WTC - NYS Employees Base Period	WTC - NYS Employees Current Tax Year	WTC - EZ Employees Base Period	WTC - EZ Employees Current Tax Year	WTC - Targeted Employees	WTC - Nontargeted Employees
Albany (City)	\$339,570	\$522,986	\$31,921	\$23,416	\$467,648	335	440	263	352	0	226
Albany County	253,125	876,870	20,666	77,813	778,391	120	267	101	258	1	167
Auburn	830,250	2,067,320	178,201	222,188	1,666,931	1,696	3,056	299	1,006	1	552
Broome County	2,713,125	7,626,123	311,712	0	7,314,411	9,354	9,280	1,439	3,011	17	1,775
Buffalo	2,105,733	5,508,872	385,757	101,463	5,021,652	1,643	3,123	1,383	2,711	14	1,353
Cattaraugus	46,500	176,572	40,000	1	136,571	283	319	294	332	0	31
Dunkirk/Sheridan	747,078	1,169,450	3,282	368,089	798,079	82	546	82	551	0	448
Dutchess County	1,416,750	9,811,563	117,709	696,375	8,997,477	652	1,017	652	1,017	3	939
East New York	218,250	2,141,243	18,476	8,250	2,114,514	1,588	1,805	637	617	0	146
Elmira	715,125	1,888,344	81,866	285,375	1,521,102	928	1,270	769	1,128	12	454
Greater Jamestown	159,375	2,201,946	79,124	75,000	2,047,820	291	354	292	351	9	89
Hunts Point	222,375	873,645	24,373	0	849,272	126	164	116	162	7	134
Kingston	198,375	726,997	127,909	3,252	595,833	400	449	223	254	0	132
North Brooklyn Navy Yard	2,503,440	6,932,501	340,826	5830	6,585,843	12,310	16,428	2,655	3,129	0	1,668
Norwich	9,000	162,307	3,676	0	158,631	17	21	13	16	0	6
Oneida/Herkimer Counties	213,750	721,043	6,322	76,688	638,033	225	318	212	302	0	138
Onondaga County	1,796,938	2,675,771	21,030	6,405	2,648,332	628	1,382	539	1,254	161	865
Plattsburgh	177,107	948,626	21,156	55,875	871,594	167	258	139	222	1	116
Port Morris	51,375	1,833,536	30,171	0	1,803,365	68	90	42	62	0	34
Potsdam	123,000	207,094	18,255	39,750	149,089	109	218	40	122	4	74
Rochester	563,158	3,384,181	67,770	145,952	3,170,458	548	2,129	114	398	24	257
Schenectady	281,250	889,626	69,311	18,750	801,565	534	1,227	502	1,197	4	179
Southwest Brooklyn	1,335,750	3,052,231	173,160	183,751	2,695,319	669	1,047	635	958	2	887
Syracuse	323,553	1,279,805	41,721	82,876	1,155,205	404	6,538	316	490	5	198
Tonawanda	169,875	287,003	25,837	4,687	256,478	587	681	350	457	32	49
Triple Cities	82,758	1,353,087	101,092	0	1,251,995	156	166	117	59	0	55
Troy	356,625	717,180	90,674	28,500	598,006	285	432	152	267	0	238
Utica	1,056,750	1,666,814	88,282	57,750	1,520,781	1,533	2,076	1,499	2,036	0	649
Warren County	584,625	730,489	229,142	54,888	446,457	2,045	2,652	1,888	2,433	6	377
Yonkers	526,027	1,099,704	19,270	91,340	989,094	1,234	1,495	293	400	1	319
Unidentified	2,687,100	11,453,487	580,082	17,352	10,856,051	1,268	2,653	469	2,212	0	1,733
Various Locations	8,839,957	21,539,410	7,435,771	27,563	14,076,076	55,019	80,455	4,177	10,018	11	5,706
<b>Subtotal - Displayed Zones</b>	<b>\$31,647,669</b>	<b>\$96,525,826</b>	<b>\$10,784,544</b>	<b>\$2,759,179</b>	<b>\$82,982,073</b>	<b>95,302</b>	<b>142,354</b>	<b>20,699</b>	<b>37,779</b>	<b>314</b>	<b>19,990</b>
<b>Total - All Zones</b>	<b>\$36,369,910</b>	<b>\$111,247,366</b>	<b>\$12,248,080</b>	<b>\$3,763,987</b>	<b>\$95,235,257</b>	<b>105,380</b>	<b>156,151</b>	<b>23,365</b>	<b>43,158</b>	<b>476</b>	<b>22,588</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 8: Zone Equivalent Area Wage Tax Credit by ZEA - Article 9-A Taxpayers - 2003 Liability Year**

Zone Equivalent Area	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward	ZEA - NYS		ZEA - ZEA		ZEA - Targeted Employees	ZEA - Nontargeted Employees
						Employees Base Period	Current Tax Year	Employees Base Period	Current Tax Year		
East Harlem	\$28,909,918	\$37,244,963	\$7,412,762	\$22,312	\$29,809,889	29,182	35,089	12,555	19,660	2,981	12,123
East New York	1,933,424	5,572,178	1,045,525	0	4,526,653	2,492	3,411	584	938	0	779
Unidentified	1,630,644	6,888,180	1,331,441	0	5,556,739	2,977	3,840	1,198	1,444	62	945
Various Locations	4,866,867	11,419,912	2,732,504	362,578	8,324,830	48,670	69,255	1,907	3,513	4	2,753
<b>Subtotal - Displayed Zones</b>	<b>\$37,340,853</b>	<b>\$61,125,233</b>	<b>\$12,522,232</b>	<b>\$384,890</b>	<b>\$48,218,111</b>	<b>83,320</b>	<b>111,595</b>	<b>16,245</b>	<b>25,555</b>	<b>3,047</b>	<b>16,599</b>
<b>Total - All Zones</b>	<b>\$39,689,255</b>	<b>\$67,661,210</b>	<b>\$12,912,478</b>	<b>\$458,500</b>	<b>\$54,290,231</b>	<b>89,672</b>	<b>122,097</b>	<b>17,768</b>	<b>27,443</b>	<b>3,050</b>	<b>18,037</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 9: Empire Zone Investment Tax Credit by Zone - Article 9-A Taxpayers - 2003 Liability Year**

Empire Zone	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried
					Forward
Albany (City)	\$1,720,894	\$5,273,159	\$120,649	\$144,444	\$5,008,076
Amsterdam	528,495	2,638,682	61,336	0	2,577,346
Auburn	3,888,960	14,058,846	179,640	563,148	13,316,058
Broome	1,185,961	6,589,954	87,949	0	6,502,005
Buffalo	4,949,951	38,858,894	715,221	66,074	38,077,599
Elmira	2,823,594	23,932,242	397,549	25,027	23,509,666
Greater Jamestown	826,605	9,564,236	191,431	6,013	9,366,792
Kingston	121,875	1,492,164	162,327	0	1,329,837
North Brooklyn Navy Yard	414,815	1,902,306	91,992	0	1,810,314
Oneida/Herkimer Counties	826,409	3,371,193	74,708	53,043	3,243,442
Onondaga County	805,657	1,738,029	172,901	0	1,565,128
Plattsburgh	1,415,662	10,562,146	237,633	42,849	10,281,664
Rochester	592,533	4,495,162	82,467	25,616	4,387,079
Schenectady	1,244,146	3,153,279	457,712	5,607	2,689,960
Southwest Brooklyn	125,014	1,526,580	21,481	0	1,505,099
Syracuse	346,637	3,556,166	88,197	0	3,467,969
Triple Cities	74,715	720,821	23,110	8,263	689,449
Utica	663,864	3,698,836	182,235	0	3,516,601
Warren County	1,971,371	2,610,313	193,199	17,342	2,399,772
Watertown	405,853	3,389,979	20,582	25,372	3,344,025
Unidentified	1,614,866	196,166,355	726,066	203,277	195,237,012
Various Locations	6,549,594	19,557,181	616,058	248,954	18,692,168
<b>Subtotal - Displayed Zones</b>	<b>\$33,097,471</b>	<b>\$358,856,523</b>	<b>\$4,904,443</b>	<b>\$1,435,029</b>	<b>\$352,517,061</b>
<b>Total - All Zones</b>	<b>\$160,612,162</b>	<b>\$748,524,544</b>	<b>\$12,899,330</b>	<b>\$3,595,803</b>	<b>\$732,029,421</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 10: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit by Zone - Article 9-A Taxpayers - 2003 Liability Year**

Empire Zone	Total RPTC	Total RPTC	Total RPTC	Total Tax	Total Tax	QEZE - NYS	QEZE - NYS	QEZE - EZ	QEZE - EZ	QEZE - EZ
	Earned	Used	Refunded	Reduction Credit Earned	Reduction Credit Used	Employees Base Period	Employees Current Tax Year	Employees Base Period	Employees Current Tax Year	Employees Test Year
Auburn	d/	d/	d/	\$404,071	\$402,046	1,215	2,059	136	680	180
Buffalo	\$3,847,709	\$69,686	\$3,759,363	333,832	331,893	342	589	873	2,758	1,585
Elmira	1,222,117	5,169	1,216,948	111,592	111,553	99	179	891	1,411	450
Mount Vernon	504,895	11,949	492,926	d/	d/	0	23	78	223	170
Onondaga County	d/	d/	d/	989,422	987,072	86	491	370	1,879	394
Southwest Brooklyn	d/	d/	d/	21,997	19,227	13	81	146	377	194
Syracuse	796,361	4,570	791,792	99,200	98,897	46	90	423	601	469
Utica	d/	d/	d/	25,140	24,507	15	21	934	1,604	1,353
Various Locations	3,304,981	2,020,874	1,284,106	2,766,908	2,766,820	32,541	58,679	1,537	4,003	2,086
<b>Subtotal - Displayed Zones</b>	<b>\$12,589,934</b>	<b>\$2,130,975</b>	<b>\$10,440,279</b>	<b>\$4,808,846</b>	<b>\$4,798,399</b>	<b>34,356</b>	<b>62,211</b>	<b>5,387</b>	<b>13,535</b>	<b>6,880</b>
<b>Total - All Zones</b>	<b>\$56,694,274</b>	<b>\$2,691,563</b>	<b>\$53,440,660</b>	<b>\$10,808,812</b>	<b>\$9,834,931</b>	<b>40,757</b>	<b>74,082</b>	<b>15,607</b>	<b>32,740</b>	<b>16,349</b>

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**Table 11: EZ WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - 2003 Liability Year**

Entire Net Income	Number of Taxpayers		Number of Taxpayers		Number of Taxpayers Using EZ-WTC	Amount of EZ-WTC Used	Number of Taxpayers		Number of Taxpayers with EZ-WTC Carried Forward	Amount of EZ-WTC Carried Forward
	Earning EZ-WTC	Amount of EZ-WTC Earned	Claiming EZ-WTC	Amount of EZ-WTC Claimed			Refunding EZ-WTC	Amount of EZ-WTC Refunded		
Zero or Net Loss	177	\$11,724,683	278	\$40,678,332	109	\$1,399,053	66	\$2,502,675	270	\$36,776,583
\$1 - \$99,999	162	2,582,082	232	9,261,455	152	198,497	43	404,307	217	8,658,635
100,000 - 499,999	69	2,385,062	98	6,110,242	75	405,334	8	77,278	86	5,627,627
500,000 - 999,999	19	960,532	27	4,030,914	19	279,020	3	87,027	23	3,664,867
1,000,000 - 24,999,999	54	6,046,216	65	15,942,844	45	1,454,109	9	665,137	43	13,823,596
25,000,000 - 49,999,999	9	1,479,675	11	2,378,390	10	1,861,691	0	0	3	516,699
50,000,000 - 99,999,999	6	2,193,750	8	4,468,163	6	512,027	0	0	5	395,613
100,000,000 - 499,999,999	9	3,203,250	11	6,290,635	7	1,216,072	d/	d/	7	5,047,000
500,000,000 and over	5	5,794,660	6	22,086,391	4	4,922,277	d/	d/	3	17,164,114
<b>Total</b>	<b>510</b>	<b>\$36,369,910</b>	<b>736</b>	<b>\$111,247,366</b>	<b>427</b>	<b>\$12,248,080</b>	<b>130</b>	<b>\$3,763,987</b>	<b>657</b>	<b>\$95,235,257</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 12: ZEA WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - 2003 Liability Year**

Entire Net Income	Number of Taxpayers Earning ZEA-WTC	Amount of ZEA-WTC Earned	Number of Taxpayers Claiming ZEA-WTC	Amount of ZEA-WTC Claimed	Number of Taxpayers Using ZEA-WTC	Amount of ZEA-WTC Used	Number of Taxpayers Refunding ZEA-WTC	Amount of ZEA-WTC Refunded	Number of Taxpayers with ZEA-WTC Carried Forward	Amount of ZEA-WTC Carried Forward
Zero or Net Loss	33	\$22,790,203	46	\$35,439,823	26	\$1,803,981	6	\$438,392	45	\$33,197,450
\$1 - \$99,999	d/	d/	d/	d/	d/	d/	d/	d/	7	506,205
100,000 - 499,999	4	85,009	6	1,319,313	6	45,718	d/	d/	5	1,253,487
500,000 - 999,999	d/	d/	d/	d/	d/	d/	0	0	d/	d/
1,000,000 - 24,999,999	20	3,126,884	26	9,563,474	24	1,150,510	0	0	19	8,412,963
25,000,000 - 49,999,999	10	6,233,700	12	8,762,907	10	4,026,045	0	0	5	4,736,862
50,000,000 - 99,999,999	10	2,942,070	10	4,245,063	10	2,380,891	0	0	4	1,864,172
100,000,000 - 499,999,999	8	2,002,515	10	5,352,529	8	1,115,435	0	0	5	4,237,094
500,000,000 and over	4	2,305,980	4	2,305,980	3	2,223,982	0	0	d/	d/
<b>Total</b>	<b>94</b>	<b>\$39,689,255</b>	<b>124</b>	<b>\$67,661,210</b>	<b>95</b>	<b>\$12,912,478</b>	<b>7</b>	<b>\$458,500</b>	<b>92</b>	<b>\$54,290,231</b>

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**Table 13: EZ ITC by Entire Net Income (ENI) - Article 9-A Taxpayers - 2003 Liability Year**

Entire Net Income	Number of Taxpayers Earning EZ		Number of Taxpayers Claiming EZ		Number of Taxpayers Using EZ		Number of Taxpayers Refunding EZ ITC		Number of Taxpayers with EZ ITC Carried Forward	
	ITC	Amount of EZ ITC Earned	ITC	Amount of EZ ITC Claimed	ITC	Amount of EZ ITC Used	EZ ITC	Amount of EZ ITC Refunded	Forward	Amount of EZ ITC Carried Forward
Zero or Net Loss	160	\$21,695,710	216	\$302,114,461	71	\$1,553,301	35	\$2,719,346	210	\$297,841,813
\$1 - \$99,999	85	879,279	119	6,414,588	61	68,295	11	135,489	110	6,210,806
100,000 - 499,999	57	2,554,719	71	8,780,144	59	382,330	d/	d/	63	8,224,291
500,000 - 999,999	22	1,854,710	26	7,293,948	16	232,402	4	82,926	24	6,978,630
1,000,000 - 24,999,999	50	9,634,309	51	32,905,080	32	1,435,215	5	235,565	42	31,234,300
25,000,000 - 49,999,999	6	2,284,902	7	44,501,835	6	1,380,965	0	0	4	43,120,870
50,000,000 - 99,999,999	6	1,093,842	7	11,918,081	5	503,425	0	0	d/	d/
100,000,000 - 499,999,999	8	4,562,605	9	42,426,004	6	451,155	d/	d/	7	41,725,894
500,000,000 and over	4	116,052,086	4	292,170,403	4	6,892,242	0	0	d/	d/
<b>Total</b>	<b>398</b>	<b>\$160,612,162</b>	<b>510</b>	<b>\$748,524,544</b>	<b>260</b>	<b>\$12,899,330</b>	<b>58</b>	<b>\$3,595,803</b>	<b>467</b>	<b>\$732,029,421</b>

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**Table 14: QEZE RPTC and Tax Reduction Credit by Entire Net Income (ENI) - Article 9-A Taxpayers - 2003 Liability Year**

Entire Net Income	Number of Taxpayers	Amount of QEZE RPTC Earned	Number of Taxpayers Using QEZE RPTC		Number of Taxpayers Refunding QEZE RPTC		Number of Taxpayers Claiming QEZE Tax Reduction Credit	Amount of QEZE Tax Reduction Credit Claimed	Number of Taxpayers Using QEZE Tax Reduction Credit	
			Using QEZE RPTC	Amount of QEZE RPTC Used	Refunding QEZE RPTC	Amount of QEZE RPTC Refunded			Using QEZE Tax Reduction Credit	Amount of QEZE Tax Reduction Credit Used
Zero or Net Loss	96	\$42,464,239	23	\$430,573	99	\$41,535,877	54	\$783,570	38	\$430,668
\$1 - \$99,999	60	1,102,075	22	26,205	63	1,038,522	79	119,387	72	104,064
100,000 - 499,999	29	1,779,321	10	54,405	23	1,716,664	42	213,730	41	205,231
500,000 - 999,999	14	447,240	4	24,265	13	422,976	20	453,864	19	446,752
1,000,000 - 24,999,999	31	5,158,171	8	140,150	29	4,999,359	43	3,083,056	43	3,079,438
25,000,000 - 49,999,999	7	2,480,841	3	179,545	5	2,301,295	8	1,010,083	8	812,445
50,000,000 - 99,999,999	d/	d/	d/	d/	d/	d/	4	582,010	4	448,191
100,000,000 - 499,999,999	d/	d/	d/	d/	d/	d/	6	2,382,801	6	2,127,919
500,000,000 and over	3	1,671,420	3	1,671,420	0	0	3	2,180,311	3	2,180,223
<b>Total</b>	<b>247</b>	<b>\$56,694,274</b>	<b>74</b>	<b>\$2,691,563</b>	<b>238</b>	<b>\$53,440,660</b>	<b>259</b>	<b>\$10,808,812</b>	<b>234</b>	<b>\$9,834,931</b>

d/ Tax payer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 15: EZ/ZEA Wage Tax Credit Summary - Corporate Taxpayers - Preliminary 2004 Liability Year Data**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ WTC	544	25	8	1005
Total Amount Earned	\$36,284,673	\$10,362,000	\$1,066,875	\$58,542,583
Number of Taxpayers Claiming EZ WTC	756	24	8	1201
Total Amount Claimed	\$119,834,861	\$6,327,366	\$1,066,875	\$138,132,685
Number of Taxpayers Using EZ WTC	480	21	8	533
Total Amount Used	\$12,952,924	\$10,346,386	\$1,066,875	\$24,684,138
Number of Taxpayers Refunding EZ WTC	157	0	0	238
Total Amount Refunded	\$4,556,031	\$0	\$0	\$5,475,497
Number of Taxpayers with EZ WTC Carried Forward	658	4	0	806
Total Amount Carried Forward	\$101,929,839	\$367,987	\$0	\$105,923,868
Number of Taxpayers Earning ZEA WTC	76	11	4	119
Total Amount Earned	\$16,183,388	\$1,981,485	\$729,750	\$21,861,982
Number of Taxpayers Claiming ZEA WTC	107	13	5	154
Total Amount Claimed	\$43,741,109	\$2,987,593	\$1,746,315	\$52,073,173
Number of Taxpayers Using ZEA WTC	70	10	5	85
Total Amount Used	\$10,388,153	\$1,400,540	\$800,430	\$12,589,123
Number of Taxpayers Refunding ZEA WTC	10	d/	d/	17
Total Amount Refunded	\$837,697	d/	d/	\$1,415,946
Number of Taxpayers with ZEA WTC Carried Forward	73	d/	d/	99
Total Amount Carried Forward	\$34,360,629	d/	d/	\$39,312,137

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**Table 16: EZ Investment Tax Credit (ITC) and Financial Services ITC (FS-ITC) Summary - Corporate Taxpayers - Preliminary 2004 Liability Year Data**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning EZ ITC	417	0	0	417
Total Amount Earned	\$62,166,077	\$0	\$0	\$62,166,077
Number of Taxpayers Claiming EZ ITC	508	0	0	508
Total Amount Claimed	\$333,886,985	\$0	\$0	\$333,886,985
Number of Taxpayers Using EZ ITC	281	0	0	281
Total Amount Used	\$11,090,076	\$0	\$0	\$11,090,076
Number of Taxpayers Refunding EZ ITC	62	0	0	62
Total Amount Refunded	\$4,269,809	\$0	\$0	\$4,269,809
Number of Taxpayers with EZ ITC Carried Forward	443	0	0	443
Total Amount Carried Forward	\$309,630,860	\$0	\$0	\$309,630,860
Number of Taxpayers Earning EZ FS-ITC	5	0	0	5
Total Amount Earned	\$3,879	\$0	\$0	\$3,879
Number of Taxpayers Claiming EZ FS-ITC	7	0	0	7
Total Amount Claimed	\$280,725	\$0	\$0	\$280,725
Number of Taxpayers Using EZ FS-ITC	5	0	0	5
Total Amount Used	\$3,659	\$0	\$0	\$3,659
Number of Taxpayers Refunding EZ FS-ITC	4	0	0	4
Total Amount Refunded	\$796	\$0	\$0	\$796
Number of Taxpayers with EZ FS-ITC Carried Forward	7	0	0	7
Total Amount Carried Forward	-\$25,188	\$0	\$0	-\$25,188

**Table 17: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit Summary - Corporate Taxpayers - Preliminary 2004 Liability Year Data**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning RPTC	266	d/	d/	289
Total Amount Earned	\$81,937,807	d/	d/	\$87,885,076
Number of Taxpayers Using RPTC	92	d/	d/	107
Total Amount Used	\$4,517,433	d/	d/	\$9,612,254
Number of Taxpayers Refunding RPTC	234	10	0	244
Total Amount Refunded	\$53,495,470	\$1,697,604	\$0	\$55,193,074
Number of Taxpayers Earning Tax Reduction Credit	305	17	7	329
Total Amount Earned	\$31,952,176	\$11,552,575	\$13,798,753	\$57,303,504
Number of Taxpayers Using Tax Reduction Credit	293	16	7	316
Total Amount Used	\$18,510,486	\$11,537,291	\$13,798,753	\$43,846,530
Number of Corporate Partners Claiming RPTC	46	0	0	46
Total Amount Claimed	\$5,406,413	\$0	\$0	\$5,406,413
Number of Corporate Partners Using RPTC	19	0	0	19
Total Amount Used	\$285,190	\$0	\$0	\$285,190
Number of Corporate Partners Refunding RPTC	42	0	0	42
Total Amount Refunded	\$5,159,890	\$0	\$0	\$5,159,890
Number of Corporate Partners Earning Tax Reduction Credit	19	0	0	19
Total Amount Earned	\$341,544	\$0	\$0	\$341,544
Number of Corporate Partners Using Tax Reduction Credit	19	0	0	19
Total Amount Used	\$331,080	\$0	\$0	\$331,080

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 18: EZ Capital Credit Summary - Corporate Taxpayers - Preliminary 2004 Liability Year Data**

	Article 9-A	Article 32	Article 33	Total Corporation Taxes
Number of Taxpayers Earning Credit	53	13	0	66
Total Amount Earned	\$294,537	\$60,125	\$0	\$354,662
Number of Taxpayers Claiming Credit	60	20	0	80
Total Amount Claimed	\$450,936	\$459,570	\$0	\$910,506
Number of Taxpayers Using Credit	36	17	0	53
Total Amount Used	\$87,990	\$442,570	\$0	\$530,560
Number of Taxpayers with Credit Carried Forward	37	3	0	40
Total Amount Carried Forward	\$451,695	\$17,000	\$0	\$468,695

**Table 19: Empire Zone Wage Tax Credit by Zone - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Empire Zone	Total Amount	Total Amount	Total Amount Used	Total Amount	Total Amount
	Earned	Claimed		Refunded	Carried Forward
Albany (City)	\$314,625	\$726,755	\$32,387	\$42,938	\$651,430
Albany County	280,500	791,484	51,073	113,625	619,799
Auburn	732,375	2,428,815	132,523	246,879	2,008,874
Broome County	2,014,875	8,864,647	194,553	26,625	8,643,468
Buffalo	943,862	3,069,380	472,081	66,396	2,530,903
Cattaraugus	54,750	189,954	37,894	333	151,726
Dunkirk/Sheridan	760,653	1,540,115	3,591	380,326	1,156,198
Dutchess County	178,125	2,470,816	216,805	67,125	2,186,801
East New York	162,750	2,271,585	17,428	0	2,254,157
Elmira	698,625	2,000,662	18,128	301,125	1,681,408
Greater Jamestown	102,750	1,941,269	81,257	45,375	1,814,637
Hunts Point	78,000	734,250	10,501	0	723,749
Kingston	127,875	653,531	66,687	78	588,265
North Brooklyn Navy Yard	1,634,275	7,424,038	2,864,217	1,125	4,558,696
Oneida/Herkimer Counties	147,831	743,881	8,809	45,188	689,884
Onondaga County	1,340,850	3,471,262	11,447	3,937	3,455,878
Plattsburgh	116,157	808,863	22,169	31,688	755,006
Potsdam	132,750	322,343	26,071	2,250	294,022
Rochester	303,100	2,063,725	260,788	46,550	1,757,645
Schenectady	253,500	945,591	72,259	0	873,332
Southwest Brooklyn	1,101,750	3,534,499	122,651	30,000	3,381,848
Syracuse	1,081,155	2,563,572	271,971	42,765	2,253,004
Triple Cities	55,125	466,482	48,451	0	418,030
Troy	387,000	922,448	65,043	9,000	848,405
Utica	442,875	1,526,554	9,712	52,500	1,464,341
Yonkers	512,295	1,529,514	13,078	67,523	1,448,913
Unidentified	12,259,423	32,479,914	2,462,963	1,905,792	28,251,977
Various Locations	5,429,570	15,960,223	3,372,481	69,375	12,357,694
<b>Subtotal - Displayed Zones</b>	<b>\$31,647,421</b>	<b>\$102,446,172</b>	<b>\$10,967,018</b>	<b>\$3,598,518</b>	<b>\$87,820,090</b>
<b>Total - All Zones</b>	<b>\$36,284,673</b>	<b>\$119,834,861</b>	<b>\$12,952,924</b>	<b>\$4,556,031</b>	<b>\$101,929,839</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

**Table 20: Zone Equivalent Area Wage Tax Credit by ZEA - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Zone Equivalent Area	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward
East Harlem	\$5,999,072	\$13,347,220	\$4,840,190	\$0	\$10,347,905
Unidentified	6,949,525	12,080,316	4,145,417	360,463	7,574,434
Various Locations	1,159,354	8,572,741	961,176	283,734	7,201,455
<i>Subtotal - Displayed Zones</i>	<i>\$14,107,951</i>	<i>\$34,000,277</i>	<i>\$9,946,783</i>	<i>\$644,197</i>	<i>\$25,123,794</i>
<b>Total - All Zones</b>	<b>\$16,183,388</b>	<b>\$43,741,109</b>	<b>\$10,388,153</b>	<b>\$837,697</b>	<b>\$34,360,629</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. Therefore, the values in the columns may not sum to the total row. For more information, see page 3 of the report.

**Table 21: Empire Zone Investment Tax Credit by Zone - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Empire Zone	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Total Amount Carried Forward
Auburn	\$3,476,793	\$16,427,937	\$153,281	\$273,219	\$16,010,216
Broome	669,258	7,152,174	94,100	0	7,058,776
Buffalo	2,684,164	11,000,776	349,777	73,455	10,577,544
Elmira	3,094,912	23,990,996	257,360	79,119	23,903,556
Greater Jamestown	609,352	8,752,904	301,817	6,318	2,803,677
Kingston	137,731	1,158,172	162,753	0	932,554
North Brooklyn Navy Yard	414,499	2,968,725	1,383,226	0	1,594,201
Oneida/Herkimer Counties	375,984	3,502,325	219,076	28,440	3,392,742
Plattsburgh	1,545,717	11,243,652	257,521	58,183	10,920,754
Rochester	1,301,166	4,490,378	114,822	75,980	4,406,317
Schenectady	872,175	3,452,789	555,330	900	2,895,254
Triple Cities	58,613	719,064	58,208	526	625,195
Utica	659,206	3,273,718	211,984	0	3,061,734
Unidentified	24,991,933	108,735,412	2,719,415	2,928,740	103,463,034
<b>Subtotal - Displayed Zones</b>	<b>\$40,891,503</b>	<b>\$206,869,022</b>	<b>\$6,838,670</b>	<b>\$3,524,880</b>	<b>\$191,645,554</b>
<b>Total - All Zones</b>	<b>\$62,166,077</b>	<b>\$333,886,985</b>	<b>\$11,090,076</b>	<b>\$4,269,809</b>	<b>\$309,630,860</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 22: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit by Zone - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Empire Zone	Total RPTC Earned	Total RPTC Used	Total RPTC Refunded	Total Tax Reduction Credit Earned	Total Tax Reduction Credit Used
Auburn	\$1,724,591	\$47,694	\$1,683,086	\$3,710,453	\$3,704,244
Buffalo	2,626,116	38,359	2,597,759	293,348	288,251
Cattaraugus	92,535	22,895	69,718	40,831	40,831
Syracuse	828,007	3,744	824,956	73,862	73,568
Utica	154,914	148,373	133,413	24,373	24,689
Unidentified	13,490,210	1,126,199	11,928,782	5,320,988	5,250,862
Various Locations	2,893,609	2,490,087	360,123	17,913,564	4,913,921
<b>Subtotal - Displayed Zones</b>	<b>\$21,809,982</b>	<b>\$3,877,351</b>	<b>\$17,597,837</b>	<b>\$27,377,419</b>	<b>\$14,296,366</b>
<b>Total - All Zones</b>	<b>\$81,937,807</b>	<b>\$4,517,433</b>	<b>\$53,463,961</b>	<b>\$31,952,176</b>	<b>\$18,510,486</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 23: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit for Corporate Partners by Zone - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Empire Zone	Total RPTC Earned	Total RPTC Used	Total RPTC Refunded	Total Tax Reduction Credit Earned	Total Tax Reduction Credit Used
Unidentified	\$2,638,094	\$133,860	\$2,504,234	\$147,728	\$141,743
<i>Subtotal - Displayed Zones</i>	<i>\$2,638,094</i>	<i>\$133,860</i>	<i>\$2,504,234</i>	<i>\$147,728</i>	<i>\$141,743</i>
<b>Total - All Zones</b>	<b>\$5,406,413</b>	<b>\$285,190</b>	<b>\$5,159,890</b>	<b>\$341,544</b>	<b>\$331,080</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 24: EZ WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Entire Net Income	Number of Taxpayers Earning Credit		Number of Taxpayers Claiming Credit		Number of Taxpayers Using Credit		Number of Taxpayers Refunding Credit		Number of Taxpayers with Credit Carried Forward	
	Total Amount Earned	Total Amount Claimed	Total Amount Used	Total Amount Refunded	Carried Forward	Total Amount Carried Forward				
Zero or Net Loss	268	\$20,176,387	364	\$67,342,609	189	\$5,756,669	100	\$3,144,743	328	\$57,914,059
\$1 - \$99,999	128	2,389,535	199	9,298,874	152	186,244	36	449,912	189	8,599,398
100,000 - 499,999	66	1,609,217	84	4,353,638	61	299,059	9	201,577	65	3,835,871
500,000 - 999,999	16	343,472	25	1,213,661	20	247,423	d/	d/	15	933,535
1,000,000 - 24,999,999	46	4,596,520	61	17,335,568	44	2,864,480	7	477,635	46	14,280,351
25,000,000 - 49,999,999	5	531,000	6	886,538	4	733,386	0	0	d/	d/
50,000,000 - 99,999,999	5	823,192	6	1,887,509	4	756,445	d/	d/	4	1,096,290
100,000,000 - 499,999,999	6	2,388,675	7	4,782,128	d/	d/	d/	d/	5	4,191,347
500,000,000 and over	4	3,426,675	4	12,734,336	d/	d/	0	0	d/	d/
<b>Total</b>	<b>544</b>	<b>\$36,284,673</b>	<b>756</b>	<b>\$119,834,861</b>	<b>480</b>	<b>\$12,952,924</b>	<b>157</b>	<b>\$4,556,031</b>	<b>658</b>	<b>\$101,929,839</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 25: ZEA WTC by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Entire Net Income	Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers	
	Earning Credit	Total Amount Earned	Claiming Credit	Total Amount Claimed	Using Credit	Total Amount Used	Refunding Credit	Total Amount Refunded	Credit Carried Forward	Total Amount Carried Forward
Zero or Net Loss	30	\$7,534,948	52	\$30,754,223	26	\$3,874,950	8	\$558,099	46	\$26,628,296
\$1 - \$99,999	d/	d/	8	335,011	5	5,408	d/	d/	7	325,853
100,000 - 499,999	3	169,125	4	367,361	d/	d/	0	0	4	348,527
500,000 - 999,999	d/	d/	3	1,552,767	3	49,972	0	0	d/	d/
1,000,000 - 24,999,999	18	2,349,437	20	4,671,112	18	855,261	d/	d/	8	3,540,001
25,000,000 - 49,999,999	6	1,685,955	5	1,869,797	3	1,476,476	0	0	d/	d/
50,000,000 - 99,999,999	7	1,232,730	7	1,313,118	6	1,293,858	0	0	d/	d/
100,000,000 - 499,999,999	4	54,097	4	54,097	4	53,769	0	0	d/	d/
500,000,000 and over	3	2,773,125	4	2,823,623	d/	d/	0	0	3	1,904,873
<b>Total</b>	<b>76</b>	<b>\$16,183,388</b>	<b>107</b>	<b>\$43,741,109</b>	<b>70</b>	<b>\$10,388,153</b>	<b>10</b>	<b>\$837,697</b>	<b>73</b>	<b>\$34,360,629</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 26: EZ ITC by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Entire Net Income	Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers		Number of Taxpayers with Credit Carried Forward		Total Amount Carried Forward
	Earning Credit	Total Amount Earned	Claiming Credit	Total Amount Claimed	Using Credit	Total Amount Used	Refunding Credit	Total Amount Refunded	Credit Carried Forward		
Zero or Net Loss	214	\$27,956,799	266	\$183,509,372	120	\$4,237,151	44	\$1,680,145	243		\$172,610,748
\$1 - \$99,999	75	2,764,306	99	10,750,542	64	297,634	7	655,861	89		9,210,320
100,000 - 499,999	43	4,143,453	53	12,173,798	33	272,076	3	877,054	43		10,941,348
500,000 - 999,999	14	1,050,085	18	6,179,879	15	323,705	d/	d/	16		5,734,970
1,000,000 - 24,999,999	54	14,993,427	56	65,850,412	37	3,330,475	5	879,441	42		58,397,186
25,000,000 - 49,999,999	5	2,535,555	d/	d/	5	1,648,239	0	0	d/		d/
50,000,000 - 99,999,999	4	2,176,465	4	35,088,343	d/	d/	d/	d/	4		35,023,892
100,000,000 - 499,999,999	5	4,161,719	5	15,886,374	3	118,255	d/	d/	d/		d/
500,000,000 and over	3	2,384,268	d/	d/	d/	d/	0	0	0		0
<b>Total</b>	<b>417</b>	<b>\$62,166,077</b>	<b>508</b>	<b>\$333,886,985</b>	<b>281</b>	<b>\$11,090,076</b>	<b>62</b>	<b>\$4,269,809</b>	<b>443</b>		<b>\$309,630,860</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 27: QEZE RPTC and Tax Reduction Credit by Entire Net Income (ENI) - Article 9-A Taxpayers - Preliminary 2004 Liability Year Data**

Entire Net Income	Number of Taxpayers Earning RPTC		Number of Taxpayers Using RPTC		Number of Taxpayers Refunding RPTC		Number of Taxpayers Total Earning Tax Reduction Credit		Number of Taxpayers Using Tax Reduction Credit		Total Amount	
	RPTC	Total Amount Earned	RPTC	Total Amount Used	RPTC	Total Amount Refunded	RPTC	Total Amount	RPTC	Total Amount	RPTC	Total Amount Used
Zero or Net Loss	133	\$48,155,399	40	\$3,371,666	123	\$42,564,495	108	\$20,999,248	102	\$7,661,809		
\$1 - \$99,999	51	2,362,297	22	145,046	50	2,337,546	83	118,116	81	100,311		
100,000 - 499,999	30	2,415,418	12	50,515	25	2,364,907	40	350,843	38	329,063		
500,000 - 999,999	9	145,543	5	58,883	6	89,607	17	185,779	16	182,136		
1,000,000 - 24,999,999	33	26,272,273	6	79,368	26	4,353,993	41	3,907,521	40	3,846,498		
25,000,000 - 49,999,999	d/	d/	d/	d/	0	0	4	1,643,109	4	1,643,109		
50,000,000 - 99,999,999	4	682,288	d/	d/	d/	d/	d/	d/	d/	d/		
100,000,000 - 499,999,999	3	1,173,546	d/	d/	d/	d/	5	3,662,633	5	3,662,633		
500,000,000 and over	d/	d/	d/	d/	0	0	d/	d/	d/	d/		
<b>Total</b>	<b>266</b>	<b>\$81,937,807</b>	<b>92</b>	<b>\$4,517,433</b>	<b>234</b>	<b>\$53,495,470</b>	<b>305</b>	<b>\$31,952,176</b>	<b>293</b>	<b>\$18,510,486</b>		

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 28: Empire Zone Wage Tax Credit (ETC) by Zone - S Corporations - Preliminary 2004 Liability Year Data**

Empire Zone	Number of Taxpayers Earning	
	Empire Zone WTC	Total Amount Earned
Buffalo	18	\$1,084,919
Kingston	10	203,250
Mount Vernon	13	162,000
North Brooklyn Navy Yard	9	617,235
Rochester	9	273,781
Sullivan County	10	25,125
Syracuse	16	196,335
Yonkers	9	261,375
Unidentified	244	5,631,999
Various Locations	13	777,541
<b><i>Subtotal - Displayed Zones</i></b>	<b><i>351</i></b>	<b><i>\$9,233,560</i></b>
<b>Total - All Zones</b>	<b>428</b>	<b>10,829,035</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 29: Zone Equivalent Area Wage Tax Credit (WTC) by Zone - S Corporations - Preliminary 2004 Liability Year Data**

Zone Equivalent Area	Number of Taxpayers Earning Zone Equivalent Area WTC	Total Amount Earned
Unidentified	23	\$1,896,359
<i>Subtotal - Displayed Zones</i>	<i>23</i>	<i>\$1,896,359</i>
<b>Total - All Zones</b>	<b>28</b>	<b>\$2,967,359</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 30: Empire Zone Investment Tax Credit (ITC) by Zone - S Corporations - Preliminary 2004 Liability Year Data**

Empire Zone	Number of Taxpayers Earning	
	Empire Zone ITC	Total Amount Earned
Buffalo	20	\$373,045
North Brooklyn Navy Yard	11	213,075
Rochester	13	385,956
Syracuse	10	466,534
Utica	9	473,384
Unidentified	175	9,433,615
<i>Subtotal - Displayed Zones</i>	<b>238</b>	<b>\$11,345,609</b>
<b>Total - All Zones</b>	<b>321</b>	<b>\$15,394,735</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 31: Qualified Empire Zone Enterprise Real Property Tax Credit (RPTC) by Zone - S Corporations - Preliminary  
2004 Liability Year Data**

Empire Zone	Number of Taxpayers Earning Qualified Empire Zone	
	Enterprise RPTC	Total Amount Earned
Auburn	11	\$209,589
Buffalo	16	574,426
Kingston	17	315,827
Mount Vernon	10	547,773
Sullivan County	18	370,926
Syracuse	13	412,172
Utica	8	260,840
Watertown	12	185,091
Yonkers	15	508,292
Unidentified	228	9,794,152
<i>Subtotal - Displayed Zones</i>	<i>348</i>	<i>\$13,179,088</i>
<b>Total - All Zones</b>	<b>426</b>	<b>\$17,365,399</b>

NOTE: Taxpayer confidentiality laws prohibit the public disclosure of certain data. Accordingly, certain zone-level rows have been completely omitted and two totals are included: a subtotal for the zones for which data can be reported and a total for all the zones. For more information, see page 3 of the report.

**Table 32: Empire Zone Wage Tax Credit (WTC) by Income Class - Article 22 Taxpayers - 2004 Liability Year**

New York Adjusted Gross Income	Number of Taxpayers with Nonrefundable EZ WTC		Number of Taxpayers with Refundable EZ WTC	
	Total Amount of Nonrefundable EZ WTC	Total Amount of Refundable EZ WTC	Total Amount of Nonrefundable EZ WTC	Total Amount of Refundable EZ WTC
Less Than \$5,000	138	\$536,120	216	\$1,812,279
\$5,000 - 10,000	3	735	3	16,051
10,000 - 15,000	60	269,641	30	89,661
15,000 - 20,000	45	60,642	72	21,536
20,000 - 25,000	69	18,591	0	0
25,000 - 30,000	72	21,075	0	0
30,000 - 35,000	95	21,745	0	0
35,000 - 40,000	0	0	0	0
40,000 - 45,000	49	12,948	5	280
45,000 - 50,000	98	28,132	d/	d/
50,000 - 55,000	135	266,868	26	304,554
55,000 - 60,000	83	91,337	42	15,623
60,000 - 65,000	138	977,829	0	0
65,000 - 75,000	174	122,430	36	384,689
75,000 - 100,000	301	1,236,825	53	352,617
100,000 - 150,000	553	2,948,385	130	640,505
150,000 - 200,000	509	3,114,048	67	345,602
200,000 - 500,000	1,262	6,387,666	132	1,531,408
500,000 - 1,000,000	386	5,481,978	38	548,020
1,000,000 - 5,000,000	360	6,571,691	25	993,601
5,000,000 - 10,000,000	40	1,386,721	d/	d/
Greater Than 10,000,000	14	492,760	0	0
<b>Total</b>	<b>4,586</b>	<b>\$30,048,167</b>	<b>877</b>	<b>\$7,075,083</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 33: Zone Equivalent Area Wage Tax Credit (ZEA WTC) by Income Class - Article 22 Taxpayers - 2004 Liability Year**

New York Adjusted Gross Income		Number of	Total Amount of	Number of	Total Amount of
		Taxpayers with Nonrefundable ZEA WTC	Nonrefundable ZEA WTC	Taxpayers with Refundable ZEA WTC	Refundable ZEA WTC
Less Than	\$5,000	14	\$18,083	d/	d/
\$5,000 -	10,000	0	0	0	0
10,000 -	15,000	0	0	0	0
15,000 -	20,000	18	4,332	0	0
20,000 -	25,000	8	2,217	0	0
25,000 -	30,000	8	2,759	0	0
30,000 -	35,000	0	0	0	0
35,000 -	40,000	13	11,489	d/	d/
40,000 -	45,000	25	15,854	0	0
45,000 -	50,000	52	52,950	0	0
50,000 -	55,000	21	21,526	0	0
55,000 -	60,000	18	15,573	0	0
60,000 -	65,000	39	40,535	0	0
65,000 -	75,000	109	108,258	0	0
75,000 -	100,000	340	435,959	0	0
100,000 -	150,000	402	694,109	d/	d/
150,000 -	200,000	258	666,357	d/	d/
200,000 -	500,000	651	2,060,980	11	33,539
500,000 -	1,000,000	577	2,596,582	10	35,953
1,000,000 -	5,000,000	450	3,900,013	12	478,167
5,000,000 -	10,000,000	12	505,150	0	0
Greater Than	10,000,000	15	1,237,773	0	0
<b>Total</b>		<b>3,030</b>	<b>\$12,390,499</b>	<b>40</b>	<b>\$560,173</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 34: Empire Zone Investment Tax Credit (ITC) by Income Class - Article 22 Taxpayers - 2004 Liability Year**

New York Adjusted Gross Income		Number of Taxpayers with Nonrefundable EZ ITC	Total Amount of Nonrefundable EZ ITC	Number of Taxpayers with Refundable EZ ITC	Total Amount of Refundable EZ ITC
Less Than	\$5,000	140	\$1,643,106	47	\$1,036,907
\$5,000 -	10,000	12	2,167	d/	d/
10,000 -	15,000	0	0	30	9,235
15,000 -	20,000	41	192,636	0	0
20,000 -	25,000	0	0	0	0
25,000 -	30,000	0	0	0	0
30,000 -	35,000	8	15,543	0	0
35,000 -	40,000	0	0	0	0
40,000 -	45,000	9	18,017	5	26,183
45,000 -	50,000	d/	d/	7	20,365
50,000 -	55,000	d/	d/	25	9,825
55,000 -	60,000	6	1,630	0	0
60,000 -	65,000	3	18,678	0	0
65,000 -	75,000	88	158,374	8	42,204
75,000 -	100,000	94	787,703	27	118,384
100,000 -	150,000	129	1,241,159	13	23,028
150,000 -	200,000	96	503,924	23	57,364
200,000 -	500,000	278	5,162,394	67	695,668
500,000 -	1,000,000	101	4,292,109	22	182,121
1,000,000 -	5,000,000	132	8,468,432	21	205,147
5,000,000 -	10,000,000	12	395,864	0	0
Greater Than	10,000,000	d/	d/	d/	d/
<b>Total</b>		<b>1,154</b>	<b>\$23,033,772</b>	<b>299</b>	<b>\$2,431,056</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.

**Table 35: Empire Zone Financial Services Investment Tax Credit (FS-ITC) by Income Class - Article 22 Taxpayers - 2004 Liability Year**

New York Adjusted Gross Income		Number of Taxpayers with Nonrefundable EZ FS ITC	Total Amount of Nonrefundable EZ FS ITC	Number of Taxpayers with Refundable EZ FS ITC	Total Amount of Refundable EZ FS ITC
Less Than	\$5,000	45	\$2,220,272	d/	d/
5,000 -	10,000	d/	d/	0	0
10,000 -	15,000	0	0	0	0
15,000 -	20,000	36	11,972	0	0
20,000 -	25,000	0	0	0	0
25,000 -	30,000	44	18,279	0	0
30,000 -	35,000	0	0	0	0
35,000 -	40,000	0	0	0	0
40,000 -	45,000	0	0	0	0
45,000 -	50,000	0	0	0	0
50,000 -	55,000	d/	d/	0	0
55,000 -	60,000	0	0	0	0
60,000 -	65,000	0	0	0	0
65,000 -	75,000	0	0	0	0
75,000 -	100,000	0	0	0	0
100,000 -	150,000	0	0	0	0
150,000 -	200,000	0	0	0	0
200,000 -	500,000	20	57,746	d/	d/
500,000 -	1,000,000	3	7,200	5	13,854
1,000,000 -	5,000,000	3	519	0	0
5,000,000 -	10,000,000	0	0	0	0
Greater Than	10,000,000	0	0	0	0
<b>Total</b>		<b>153</b>	<b>\$2,631,871</b>	<b>9</b>	<b>\$14,814</b>

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**Table 36: Qualified Empire Zone Enterprise (QEZE) Real Property Tax Credit (RPTC) and Tax Reduction Credit by Income Class - Article 22 Taxpayers - 2004 Liability Year**

New York Adjusted Gross Income		Number of Taxpayers with Refundable QEZE RPTC	Total Amount of Refundable QEZE RPTC	Number of Taxpayers with Nonrefundable QEZE Tax Reduction Credit	Total Amount of Nonrefundable QEZE Tax Reduction Credit
Less Than	\$5,000	451	\$16,039,444	18	\$156,959
\$5,000 -	10,000	8	27,929	d/	d/
10,000 -	15,000	36	10,003	12	315,387
15,000 -	20,000	75	61,369	d/	d/
20,000 -	25,000	34	240,137	0	0
25,000 -	30,000	12	38,437	d/	d/
30,000 -	35,000	87	260,122	46	96,331
35,000 -	40,000	0	0	0	0
40,000 -	45,000	84	403,211	31	116,758
45,000 -	50,000	98	46,964	45	1,554
50,000 -	55,000	111	3,966,188	90	264,490
55,000 -	60,000	80	1,230,110	11	69,136
60,000 -	65,000	83	2,208,349	100	163,735
65,000 -	75,000	91	787,167	26	67,357
75,000 -	100,000	122	3,140,902	169	347,102
100,000 -	150,000	367	3,272,191	332	1,573,611
150,000 -	200,000	272	3,329,570	293	995,078
200,000 -	500,000	730	12,665,209	863	6,167,984
500,000 -	1,000,000	257	7,659,321	247	2,804,059
1,000,000 -	5,000,000	254	14,361,960	217	9,226,839
5,000,000 -	10,000,000	26	2,225,533	16	1,808,335
Greater Than	10,000,000	11	1,483,411	14	2,962,798
<b>Total</b>		<b>3,289</b>	<b>\$73,457,529</b>	<b>2,533</b>	<b>\$27,280,455</b>

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**Table 37: Empire Zone Capital Credit by Income Class - Article 22 Taxpayers - 2004 Liability Year**

New York Adjusted Gross Income		Number of Taxpayers with Nonrefundable EZ Capital Credit	Total Amount of Nonrefundable EZ Capital Credit
Less Than	\$5,000	d/	d/
\$5,000 -	10,000	0	0
10,000 -	15,000	0	0
15,000 -	20,000	0	0
20,000 -	25,000	0	0
25,000 -	30,000	0	0
30,000 -	35,000	0	0
35,000 -	40,000	38	4,710
40,000 -	45,000	5	674
45,000 -	50,000	0	0
50,000 -	55,000	43	10,734
55,000 -	60,000	42	10,416
60,000 -	65,000	75	65,525
65,000 -	75,000	57	110,585
75,000 -	100,000	97	151,496
100,000 -	150,000	209	37,187
150,000 -	200,000	179	108,983
200,000 -	500,000	380	510,747
500,000 -	1,000,000	157	456,562
1,000,000 -	5,000,000	88	578,952
5,000,000 -	10,000,000	6	104,383
Greater Than	10,000,000	d/	d/
<b>Total</b>		<b>1,381</b>	<b>\$2,172,451</b>

d/ Taxpayer confidentiality laws prohibit the public disclosure of certain data. For this reason, certain data elements have been redacted. For more information, see page 3 of the report.



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**For more information concerning the data provided in this publication, please contact:**

**New York State Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman State Campus Office  
Albany, New York 12227  
Phone: (518) 457-3187  
Web Site: [www.tax.state.ny.us/statistics](http://www.tax.state.ny.us/statistics)**