



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1018

Forms Included: IT-201, IT-201-ATT, IT-603, and IT-606

Test Notes: Special instructions for IT-603 Schedule E on page 3 of form

Return specific information:

- Prime taxpayer: Quentin B Quinn born on 01-25-1971
- Filing Single; no dependents
- Taxpayer chooses standard deduction
- For EZ Investment Tax Credit and EZ Employment Incentive Credit and QEZE Credit for Real Property Taxes, please note all filers are required to attach a Certificate of Eligibility and an Empire Zone Retention Certificate each year this credit is claimed. For the purposes of testing, there is no need to produce actual certificates, but you must attach a PDF document with the correct naming convention (see PUB 95 for more detail.)
- IT-603 available carryover of unused EZ-ITC or EZ-EIC from preceding period \$861
- For IT-606 schedule K employee information is as follows:

A - employee name	B - employee SSN	C – Employee Zone	D – Total wages & benefits
ABE ABLE	188-00-0022	Dutchess Investment Zone	21,000
BRAD BUFF	188-00-0023	Dutchess Investment Zone	24,000
CHRISTIE CLEVER	188-00-0024	Dutchess Investment Zone	56,000
DAN DIRECTOR	188-00-0025	Dutchess Investment Zone	72,000
ERICA ENGINEER	188-00-0026	Dutchess Investment Zone	67,000

Address any questions via e-mail to NYSPLITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_income.htm



Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning ... 15

For help completing your return, see the instructions, Form IT-201-I.

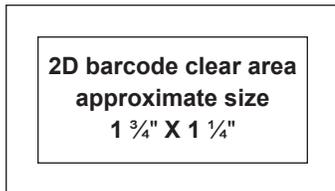
and ending ...

Your first name		MI	Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mmddyyyy)	Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmddyyyy)	Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box)					Apartment number	New York State county of residence	
City, village, or post office			State	ZIP code	Country (if not United States)	School district name	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number	School district code number	
City, village, or post office			State	ZIP code	Decedent information	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
			NY				

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No



D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount: 00

E (1) Did you or your spouse maintain living quarters in NYC during 2015? (see page 13) Yes No

(2) Enter the number of days spent in NYC in 2015 (any part of a day spent in NYC is considered a day)

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months you lived in NYC in 2015

(2) Number of months your spouse lived in NYC in 2015

G Enter your 2-character special condition code(s) if applicable (see page 13)

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 15)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18).....	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), MCTMT net earnings base (54a), MCTMT (54b), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers, taxes / surcharges and MCTMT (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

2D barcode clear area approximate size 1 3/4" X 1 1/4"

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, 60k Homeless Veterans, Total voluntary contributions (60), and Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (61).

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Your social security number

62 Enter amount from line 61 62 00

Payments and refundable credits (see page 25)

Table with 3 columns: Line number, Description, Amount. Rows include Empire State child credit, Family tax relief credit, NYS/NYC child and dependent care credit, etc.

2D barcode clear area approximate size 1 3/4" X 1 1/4"

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page XX).

76 Total payments (add lines 63 through 75) 76 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77 00

78 Amount of line 77 to be refunded. Mark one refund choice: direct deposit, debit card, or paper check ... 78 00

79 Amount of line 77 that you want applied to your 2016 estimated tax (see instructions) 79 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. 80 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) 81 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) 82 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29) []

83a Account type: [] Personal checking - or - [] Personal savings - or - [] Business checking - or - [] Business savings

83b Routing number [] 83c Account number []

84 Electronic funds withdrawal (see page 30) Date [] Amount [] 00

Third-party designee? (see instr.) Yes [] No [] Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail:

Paid preparer must complete (see instructions) Preparer's NYTPRIN, NYTPRIN excl. code, Preparer's signature, Preparer's printed name, Firm's name, Preparer's PTIN or SSN, Address, Employer identification number, Date, E-mail:

Taxpayer(s) must sign here Your signature, Your occupation, Spouse's signature and occupation (if joint return), Date, Daytime phone number, E-mail:

See instructions for where to mail your return.





Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. **Submit this form with your Form IT-201.**

Name(s) as shown on your Form IT-201	Your social security number

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other New York State, New York City, and Yonkers tax credits

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation)	1		00
2 Other nonrefundable, non-carryover credits			
Code	Amount	Code	Amount
2a		2b	
Total other nonrefundable, non-carryover credits (add lines 2a and 2b)			2 00

Section B – New York State nonrefundable, carryover credits used

3 Long-term care insurance credit	3		00
4 Investment credit	4		00
5 Solar energy system equipment credit	5		00
6 Other nonrefundable, carryover credits			
Code	Amount	Code	Amount
6a		6h	
6b		6i	
6c		6j	
6d		6k	
6e		6l	
6f		6m	
6g		6n	
Total other nonrefundable, carryover credits (add lines 6a through 6n)			6 00
7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)			7 00

Section C – New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit	8		00
8a New York City resident GCT credit	8a		00
9 New York City accumulation distribution credit (submit computation)	9		00
9a Part-year resident nonrefundable NYC child and dependent care credit	9a		00
10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)			10 00

Section D – New York State, New York City, Yonkers, and MCTMT refundable credits

11 Farmers' school tax credit	11		00
12 Other refundable credits			
Code	Amount	Code	Amount
12a		12g	
12b		12h	
12c		12i	
12d		12j	
12e		12k	
12f		12l	
Total other refundable credits (add lines 12a through 12l)			12 00
13 Add lines 11 and 12			13 00

(continued on back)



Your social security number

Part 1, Section D – New York State, New York City, Yonkers, and MCTMT refundable credits (continued)

14 Enter amount from line 13 on the front page	14	00
15 New York State claim of right credit	15	00
16 New York City claim of right credit	16	00
17 Yonkers claim of right credit	17	00
17a MCTMT (metropolitan commuter transportation mobility tax) claim of right credit	17a	00
18 Total New York State, New York City, Yonkers, and MCTMT other refundable credits (add lines 14 through 17a; enter here and on Form IT-201, line 71)	18	00

Part 2 – Other New York State taxes (submit all applicable forms)

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions (Form IT-230)	19	00
20 Other New York State taxes		

Code	Amount	Code	Amount
20a	00	20g	00
20b	00	20h	00
20c	00	20i	00
20d	00	20j	00
20e	00	20k	00
20f	00	20l	00

Total other New York State taxes (add lines 20a through 20l) **20** 00

21 Add lines 19 and 20	21	00
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22 See instructions for line 22	22	00
23 Enter amount from Form IT-201 , line 39	23	00
24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank)	24	00
25 Subtract line 24 from line 21 (if line 24 is more than line 21, leave blank)	25	00

26 New York State separate tax on lump-sum distributions (Form IT-230)	26	00
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27 Resident credit against separate tax on lump-sum distributions	27	00
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28 Subtract line 27 from line 26	28	00
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29 This line intentionally left blank	29	
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30 Net other New York State taxes (add lines 25 and 28; enter here and on Form IT-201, line 45)	30	00
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Part 3 – Other New York City taxes (submit all applicable forms)

31 This line intentionally left blank	31	
32 New York City resident separate tax on lump-sum distributions (Form IT-230)	32	00
33 New York City tax on capital gain portion of lump-sum distributions (Form IT-230)	33	00
34 Total other New York City taxes (add lines 32 and 33; enter here and on Form IT-201, line 51)	34	00





Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

IT-603

Tax Law – Sections 606(j) and 606(j-1)

2015 calendar-year filers, mark an X in the box:

Other filers must enter tax period:

beginning ending

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

See Form IT-603-I, *Instructions for Form IT-603*, for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	

Schedule A – EZ employment incentive credit (EZ-EIC)

Part 1 – Eligibility for EZ-EIC (employment information)

	A	B	C	D	E	F	G	H
A Information in conjunction with Schedule A, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
B Information in conjunction with Schedule A, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
C Information in conjunction with Schedule A, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%

* Divide the average number of employees in the EZ for the period covered by this claim by the average number of employees in the EZ during the employment base year (column G).

Part 2 – Computation of EZ-EIC

A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC <i>(multiply column B by 30%)</i>
A	.00	.00
B	.00	.00
C	.00	.00

1 Total EZ-EIC for the current tax year (enter column C total here) **1** .00

(continued on page 2)

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Schedule B – Partnership, S corporation, and estate and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	2	Enter your share of the credit from your partnership	2	.00
S corporation shareholder	3	Enter your share of the credit from your S corporation	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total (add lines 2, 3, and 4)	5	.00

Fiduciaries (that are also a partner, a shareholder, or beneficiary of another entity): Include the line 5 total in the *Totals* line of Schedule D, column C.

All others: Enter the line 5 amount on Schedule F, line 12.

Schedule D – Beneficiary’s and fiduciary’s share of credit and recapture of credit

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of EZ-EIC	D Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

(continued on page 3)



Schedule E – Computation of recapture of EZ-ITC and EZ-EIC

A	B	C	D	E	F	G	H	I
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E + D)	EZ-ITC allowed (see instructions)	Recaptured EZ-ITC (F × G)	Recaptured EZ-EIC (see instructions)
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
6	Recaptured EZ-ITC (add column H amounts)					6	.00	
7	Recaptured EZ-EIC (add column I amounts)					7		.00
8	Additional recapture (see instructions)					8	.00	

9	Partners in a partnership, shareholders of an S corporation, or beneficiaries of an estate or trust, enter your share of addback of the EZ-ITC and EZ-EIC (see instructions)	9	.00
10	Add lines 6 through 9	10	.00

Fiduciaries: Include the line 10 amount in the *Totals* line of Schedule D, column D.
All others: Enter the line 10 amount on line 17.

Schedule F – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount

11	Enter the amount from line 1	11	.00
12	Enter the total from Schedule C, line 5	12	.00
13	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	13	.00
14	EZ-EIC computed for the current tax year (add lines 11, 12, and 13)	14	.00
15	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	15	.00
16	Total EZ-ITC and EZ-EIC (add lines 14 and 15)	16	.00
17	Total recapture of all investment tax credits taken in previous period (<i>Fiduciaries: enter the amount from the Fiduciary line of Schedule D, column D; all others: enter the amount from line 10.</i>)	17	.00
18	Net EZ-ITC and EZ-EIC available for use (<i>Subtract line 17 from line 16; see instructions. If line 17 is greater than line 16, do not enter an amount on line 18; go to line 19.</i>)	18	.00
19	Net EZ-ITC recapture amount (<i>subtract line 16 from line 17; see instructions</i>)	19	.00

Schedule G – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over

20	EZ-ITC and EZ-EIC available for use this tax year (from line 18)	20	.00
21	Tax due before credits (see instructions)	21	.00
22	Enter all credits applied against your tax before the EZ-ITC and EZ-EIC (see instructions)	22	.00
23	Subtract line 22 from line 21	23	.00
24	EZ-ITC and EZ-EIC used this year (enter the amount from line 20 or line 23, whichever is less; see instructions)	24	.00
25	Unused EZ-ITC and EZ-EIC available to be refunded or carried forward (subtract line 24 from line 20)	25	.00
26	Refundable EZ-EIC (see instructions)	26	.00
27	Unused EZ-ITC and EZ-EIC available for carryforward to next year (subtract line 26 from line 25)	27	.00





Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

IT-606

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 4) or Section 2 (pages 5 through 8). Do not complete both sections.

See Form IT-606-I, *Instructions for Form IT-606*, for assistance.

All filers enter tax period:

beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Mark an X in the box if you are a Clean Energy Enterprise (CEE) (see Definitions for all QEZEs in the instructions)

Mark an X in the box if you are 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 brownfield site cleanup agreement executed prior to January 1, 2006

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Schedule A – Employment test for QEZEs 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 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					
1 Current tax year employment number within all EZs (do not round; see instructions)					1

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						

Total number of full-time employees within all EZs in the base period
2 Base period employment number within all EZs (do not round; see instructions) **2**

3 Does the amount on line 1 equal or exceed line 2? (see instructions) Yes No

If the employment number within all EZs for the current year (line 1) does not equal or exceed the employment number within all EZs in the base period (line 2), stop; you are not eligible for the QEZE credit for real property taxes.



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 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 NYS and outside all EZs					
4 Current tax year employment number inside New York State and outside all EZs (do not round)					4

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round)					5	

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? (see instructions) Yes No

If the employment number inside New York State and outside all EZs for the current tax year (line 4) does not **equal** or **exceed** the employment number inside New York State and outside all EZs in the base period (line 5), **stop**; you are not eligible for the QEZE credit for real property taxes.

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

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions)					7

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7)	9	
10 Subtract line 9 from line 8.....	10	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)	11	
12 Divide line 10 by 100 (round the result to the fourth decimal place)	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)	13	



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 <input type="text"/> ; benefit period factor (from table below)	14	<input type="text"/>
15	Employment increase factor (from line 13)	15	<input type="text"/>
16	Eligible real property taxes (see instructions)	16	.00
17	Multiply line 14 by line 15 by line 16.....	17	.00
18	Recapture of QEZE credit for real property taxes (from Worksheet A on page 6 of instructions)	18	.00
Partners, shareholders, and beneficiaries, see instructions.			
19	Net recapture of QEZE credit for real property taxes (Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.)	19	.00
20	QEZE credit for real property taxes after recapture (subtract line 18 from line 17)	20	.00
21	QEZE credit for real property taxes limitation (see instructions; do not enter 0)	21	.00
22	QEZE credit for real property taxes after limitation (see instructions)	22	.00
23	Partners, shareholders, and beneficiaries, see instructions.....	23	.00
24	Total QEZE credit for real property taxes (add lines 22 and 23; see instructions)	24	.00

Benefit period factor table*	
Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

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

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

Schedule E – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule F – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

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 submit a notarized statement describing in detail how the QEZE meets the valid business purpose test.



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 4) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zones (EZ): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (submit additional sheets if necessary).	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Tax year of the business tax benefit period (see instructions).

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 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					
25 Current tax year employment number within all EZs (do not round; see instructions)					25

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period **26**

26 Base period employment number within all EZs (do not round; see instructions) **26**

27 Does the amount on line 25 exceed line 26? (see instructions) Yes No

If the employment number within all EZs for the current tax year (line 25) **does not exceed** the employment number within all EZs in the base period (line 26), **stop**; you are not eligible for the QEZE credit for real property taxes.

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and 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 NYS					
28 Current tax year employment number in New York State (do not round)					28

(continued on page 6)

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Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees in New York State in the base period.....

29 Base period employment number in New York State (do not round)..... **29**

30 Does the amount on line 28 exceed the amount on line 29? (see instructions) Yes No

If the employment number inside New York State for the current tax year (line 28) **does not exceed** the employment number in New York State for the base period (line 29), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule I – Computation of net new employment

31 Current year employment number in the EZs in which you are certified (see instructions) **31**

32 Base period employment number in the EZs in which you are certified (see instructions) **32**

33 Net new employment (subtract line 32 from 31) **33**

Schedule J – DZ employment increase factor

Net new employees (from line 33)	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 33) divided by 100. This number cannot exceed 1.0

34 DZ employment increase factor from table above **34**

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 33 upon which this claim is based. Submit additional sheets if necessary.

A Employee’s name	B Employee’s social security number	C Employee’s zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
			.00	.00
			.00	.00
			.00	.00
Column E total from additional sheet(s) submitted, if any00

35 Total eligible wages, health benefits, and retirement benefits (add column E amounts, including any amounts from additional sheets; see instructions) **35** .00



Schedule L – Computation of credit for QEZE certified in DZs (see instructions)

36	Eligible wages, health benefits, and retirement benefits from line 35	36	.00
37	25% (.25) factor	37	.25
38	DZ employment increase factor from line 34	38	
39	QEZE credit for real property taxes for QEZE certified in DZs (multiply line 36 by line 37 by line 38) ...	39	.00

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

40	Eligible wages, health benefits, and retirement benefits from line 35	40	.00
41	25% (.25) factor	41	.25
42	QEZE credit for real property taxes (multiply line 40 by line 41)	42	.00

Schedule N – QEZE credit for real property taxes

43	QEZE credit from line 39 or line 42	43	.00
44	Capital investment amount (from line 55 or line 58)	44	.00
45	Enter the greater of line 43 or line 44	45	.00
46	Eligible real property taxes (submit documentation)	46	.00
47a	Enter the lesser of line 45 or line 46	47a	.00
47b	If certified on or after April 1, 2009, multiply line 47a by 75% (.75) and enter the result. If certified before April 1, 2009, enter the line 47a amount here	47b	.00
48	Recapture of QEZE credit for real property taxes (see instructions)	48	.00
49	Net recapture of QEZE credit for real property taxes (Subtract line 47b from line 48. If line 47b is greater than line 48, skip line 49 and continue on line 50, see instructions.)	49	.00
50	QEZE credit for real property taxes after recapture (subtract line 48 from line 47b)	50	.00
51	Partners, shareholders, and beneficiaries, see instructions	51	.00
52	Total QEZE credit for real property taxes (add lines 50 and 51; see instructions)	52	.00

Schedule O – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule P – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

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

Part 1 – Capital investment amount for QEZEs certified in DZs (see instructions)

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instructions)	F Multiply column D by column E
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
53 Total (add column F amounts)					53 .00
54 Enter column F total from additional schedules submitted, if any					54 .00
55 Total (add lines 53 and 54; enter here and on line 44)					55 .00

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

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instr.)	F Percent of column C (see instructions)	G Multiply column D by the greater of column E or F
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
56 Total (add column G amounts)						56 .00
57 Enter column G total from additional schedules submitted, if any						57 .00
58 Total (add lines 56 and 57; enter here and on line 44)						58 .00

