



# CT-604-CP

Staple forms here

New York State Department of Taxation and Finance

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

All filers must enter tax period:

Tax Law - Sections 15 and 16

beginning [ ] ending [ ]

|  |  |
|--|--|
| Name as shown on your franchise tax return | Your employer identification number                |
| Name of QEZE partnership                   | Employer identification number of QEZE partnership |

File this form with your corporation franchise tax return Form CT-3, CT-3-A, CT-32, CT-32-A, CT-33, CT-33-NL, CT-33-A, or CT-185.

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

|   |   |     |  |
|---|---|-----|--|
| 1 Enter your share of the QEZE credit for real property taxes obtained from your partnership .....  | • | 1.  |  |
| 2 Enter your franchise tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT-32, line 5; Form CT-32-A, line 5; Form CT-33, line 11; Form CT-33-A, line 15; Form CT-33-NL, line 5; or Form CT-185, line 6 .....   |   | 2.  |  |
| 3 Tax credits claimed before the QEZE credit for real property taxes (see instructions) .....   | • | 3.  |  |
| 4 Subtract line 3 from line 2.....  |   | 4.  |  |
| 5 <b>Article 9 filers</b> — Enter <b>10</b><br><b>Article 9-A filers</b> — Enter the greater of the tax on the minimum taxable income base or the fixed dollar minimum tax<br><b>Article 32 or 33 filers</b> — Enter <b>250</b><br><b>Article 33 combined filers</b> — Multiply number of taxable filers in combined group by \$250 ..... |   | 5.  |  |
| 6 Credit limitation (subtract line 5 from line 4).....  | • | 6.  |  |
| 7 QEZE credit for real property taxes to be used this period (enter the lesser of line 6 or line 1; see instructions) .....   | • | 7.  |  |
| 8 Unused QEZE credit for real property taxes (subtract line 7 from line 1) .....  | • | 8.  |  |
| 9 Amount of unused credit on line 8 to be refunded (see instructions) .....   | • | 9.  |  |
| 10 Amount of unused, nonrefunded credit on line 8 to be applied as an overpayment (subtract line 9 from line 8; see instructions) .....   | • | 10. |  |

### QEZE tax reduction credit computation (Article 9 filers do not complete this section)

|  |   |     |  |
|--|---|-----|--|
| 11 Enter the benefit period factor obtained from your partnership .....  | • | 11. |  |
| 12 Enter the employment increase factor obtained from your partnership.....  | • | 12. |  |
| 13 Enter the zone allocation factor obtained from your partnership.....  | • | 13. |  |
| 14 <b>Compute your tax factor:</b><br>A Tax from your franchise tax return (see instructions) ..... <b>A.</b> _____<br>B Your share of partnership income allocated to New York State (see instructions) <b>B.</b> _____<br>C Partner's entire net income or other tax base (see instructions) ..... <b>C.</b> _____<br>D Divide line B by line C..... <b>D.</b> _____<br>Tax factor (multiply line D by line A) ..... |   | 14. |  |
| 15 QEZE tax reduction credit (multiply line 11 x line 12 x line 13 x line 14) .....  | • | 15. |  |

### QEZE tax reduction credit application (Article 9 filers do not complete this section)

|  |   |     |  |
|--|---|-----|--|
| 16 Enter your franchise tax from Form CT-3, line 78; Form CT-3-A, line 77; Form CT-32, line 5; Form CT-32-A, line 5; Form CT-33, line 11; Form CT-33-A, line 15; or Form CT-33-NL, line 5 .....  | • | 16. |  |
| 17 Tax credits claimed before the QEZE tax reduction credit (see instructions) .....   | • | 17. |  |
| 18 Subtract line 17 from line 16.....  |   | 18. |  |
| 19 <b>Article 9-A filers</b> — If line 13 equals 1.0, enter 0. If line 13 is less than 1.0, enter your fixed dollar minimum tax<br><b>Article 32 or 33 filers</b> — Enter <b>250</b><br><b>Article 33 combined filers</b> — Multiply number of taxable filers in combined group by \$250 ..... |   | 19. |  |
| 20 Limitation on credit used (subtract line 19 from line 18; if less than zero, enter 0) .....   | • | 20. |  |
| 21 QEZE tax reduction credit to be used this period (enter the lesser of line 20 or line 15; see instructions) ...   | • | 21. |  |

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