



Department of Taxation and Finance

Report of Purchases Eligible for Credit by a Qualified Empire Zone Enterprise (QEZE)**Quarterly Schedule W for Part-Quarterly (Monthly) Filers**

File as an attachment to Form ST-810



For 4th quarter tax period:

December 1, 2017, through February 28, 2018

Include with Form ST-810

Due date:

Tuesday, March 20, 2018**1218**

Sales tax identification number

Legal name (Print ID number and name as shown on Form ST-810 or Certificate of Authority)

If you were certified by Empire State Development (ESD) on or after April 1, 2009, you may use this schedule **only** if you made purchases in the following jurisdictions (see *instructions on page 2*): Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County.

Note: You must also complete Form AU-12, *Application for Credit or Refund of Sales or Use Tax—Qualified Empire Zone Enterprise (QEZE)*, and mail it to the address shown on Form AU-12-I, *Instructions for Form AU-12*, when you take credits on this schedule.

Do not use this form to claim a credit for the tax paid on qualifying purchases of motor fuel or diesel motor fuel. You must use Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*.

Part 1 – Verify eligibility

Empire Zone certification number from your *Empire Zone Retention Certificate (EZRC)*

If you were certified by ESD before April 1, 2009, you **must** have applied for and received Form DTF-81-PC, *Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*, before claiming credits.

Has your business passed the employment test for the tax year ending before the period covered by this schedule to verify that it is eligible to claim the QEZE credit for this reporting period? (If so, you must **mark an X** in the box.

If not, stop; you are not eligible for the QEZE credit. Do not file this schedule.) ☐

Part 2 – Purchases eligible for credit by jurisdiction – Enter amounts of purchases eligible for credit on the appropriate jurisdiction line. Only the local jurisdictions listed below are eligible for a credit of local sales tax. If a purchase was made in a local jurisdiction not listed below, enter the amount on either the *New York State only* line or the *New York State/MCTD* line, as applicable.

Note: Only businesses certified by ESD before April 1, 2009, are allowed to claim credits on the *New York State only* line or the *New York State/MCTD* line.

Column A Taxing jurisdiction	Column B Jurisdiction code	Column C Eligible purchases	Column D Tax rate	Column E Amount of sales and use tax credit (C × D)
New York State only	NE W0021	.00	4%	
New York State/MCTD	NE W8061	.00	4 ³ / ₈ %	
Allegany County	AL W0221	.00	8 ¹ / ₂ %	
Cayuga County	CA W0511	.00	8%	
Auburn (city)	AU W0561	.00	8%	
Erie County	ER W1451	.00	8 ³ / ₄ %	
Herkimer County	HE W2121	.00	8 ¹ / ₄ %	
Montgomery County	MO W2781	.00	8%	
Niagara County	NI W2911	.00	8%	
Column totals:		.00		

▲ Include this amount as a negative on Form ST-810, page 2, Column D, in box 4.

▲ Include this amount as a negative on Form ST-810, page 2, Column F, in box 5. (See instructions on page 2.)



Insert Form ST-810.1 inside Form ST-810

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Quarterly Schedule W for Part-Quarterly (Monthly) Filers Instructions

Report of Purchases Eligible for Credit by a Qualified Empire Zone Enterprise (QEZE)

Report transactions for the period December 1, 2017, through February 28, 2018.

Who may file

Complete and file Form ST-810.1, *Quarterly Schedule W for Part-Quarterly (Monthly) Filers*, if you file Form ST-810, *New York State and Local Quarterly Sales and Use Tax Return for Part-Quarterly (Monthly) Filers*, you made purchases eligible for the qualified empire zone enterprise (QEZE) sales and use tax credit, and you want to claim the credit against the sales and use tax you owe with this return.

If you are taking credits on this schedule, you must also complete Form AU-12, *Application for Credit or Refund of Sales or Use Tax – Qualified Empire Zone Enterprise (QEZE)*, and mail it to the address shown on Form AU-12-I, *Instructions for Form AU-12*. Do **not** attach Form AU-12 to this return.

The application must state that the credit has been claimed on a sales tax return and the period covered by that return. Supporting documentation must be filed with Form AU-12.

If you were certified by Empire State Development (ESD) **before** April 1, 2009, you must have:

- applied for and received Form DTF-81-PC, *Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*;
- received your *Empire Zone Retention Certificate (EZRC)* from ESD; and
- passed the employment test for the tax year ending before the period covered by this schedule.

If you meet these qualifications, you may use this schedule to claim a credit for tax paid on qualifying purchases.

If you were certified by ESD **on or after** April 1, 2009, you must have:

- received your EZRC from ESD; and
- passed the employment test for the tax year ending before the period covered by this schedule.

If you meet these qualifications, you may use this schedule to claim a credit for tax paid on qualifying purchases, but **only** if the qualifying purchase is made in a locality that has elected to provide the credit. The following localities are currently eligible:

Allegany County
Cayuga County
Auburn (city)
Erie County
Herkimer County
Montgomery County
Niagara County

If the locality where you made the purchase is not listed as an eligible locality, no credit of any taxes (State, Metropolitan Commuter Transportation District (MCTD) or local) is available.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name as shown on Form ST-810 or on your business's *Certificate of Authority* for sales and use tax.

Part 1 – Verify eligibility

EZRC number – Print the empire zone certificate number from your EZRC issued by ESD.

Employment test – You must complete and pass the employment test using your employment numbers for the tax year ending before the period covered by Form AU-12 to qualify for the credit.

If your credit or refund claim covers periods from more than one tax year, you must complete the employment test for each tax year required.

Example: A business was certified by ESD with an effective date of February 15, 2008, on its Certificate of Eligibility. The business applied for and received QEZE sales tax certification from the Tax Department effective October 1, 2008. The business files taxes on a calendar year basis.

At the end of December 2015, the business completed the employment test for the 2015 tax year (January through December 2015) and determined that it qualifies for QEZE sales tax benefits for 2016.

At the end of December 2016, the business completed the employment test for the 2016 tax year (January through December 2016) and determined that it qualifies for QEZE sales tax benefits for 2017.

In March 2017, the business files Form ST-810.1 to report a credit for tax paid on qualifying purchases made during September through December 2016 and for January through February 2017.

When filing Form AU-12 to claim the credit, it must complete and attach employment test worksheets for the 2015 tax year to support its claim for a credit for the September through December 2016 period, and for the 2016 tax year to support its claim for the January through February 2017 period.

Mark an **X** in the box if your business has passed the employment test for the tax year ending before the period covered by this schedule to verify that it is eligible to claim the QEZE credit. If not, **stop**; you are not eligible for the QEZE credit. Do not file this schedule.

Part 2 – Purchases eligible for credit by jurisdiction

Column C – Eligible purchases – Enter in Column C your purchases eligible for credit on the appropriate jurisdiction line.

If you were certified by ESD **before April 1, 2009**, use the jurisdiction line for the locality where the purchase was made. If a purchase was made in a local jurisdiction that is not listed, enter the amount on either the *New York State only 4%* line or the *New York State/MCTD 4 $\frac{3}{8}$ %* line, as applicable.

If you were certified by ESD **on or after April 1, 2009**, credit is **only** allowed if the jurisdiction has elected to provide this credit (Allegany County, Cayuga County, city of Auburn, Erie County, Herkimer County, Montgomery County, and Niagara County). If the locality has not made this election, no credit of any taxes (State, MCTD, and local) is allowed. Do not make any entries on either the *New York State only 4%* line or the *New York State/MCTD 4 $\frac{3}{8}$ %* line.

Column E – Amount of sales and use tax credit – For each jurisdiction, multiply the amount in Column C by the tax rate in Column D, and enter the resulting credit amount in Column E. After entering information for all jurisdictions required, separately total Columns C and E. Include the column totals on Form ST-810 as instructed.

Filing this schedule

File a completed Form ST-810.1 and any other attachments with Form ST-810 by the due date. Be sure to keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-810-I, *Instructions for Form ST-810*.

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