

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, 2016, through February 28, 2017.

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, 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 2013, the business completed the employment test for the 2013 tax year (January through December 2013) and determined that it qualifies for QEZE sales tax benefits for 2014.

At the end of December 2014, the business completed the employment test for the 2014 tax year (January through December 2014) and determined that it qualifies for QEZE sales tax benefits for 2015.

In March 2015, the business files Form ST-810.1 to report a credit for tax paid on qualifying purchases made during September through December 2014 and for January through February 2015.

When filing Form AU-12 to claim the credit, it must complete and attach employment test worksheets for the 2013 tax year to support its claim for a credit for the September through December 2014 period, and for the 2014 tax year to support its claim for the January through February 2015 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 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 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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