



# Application for Credit or Refund of Sales or Use Tax — Qualified Empire Zone Enterprise (QEZE)

**Caution:** Your benefit period to claim QEZE credits may be expiring soon. See instructions for more information.

- Read Form AU-12-I, *Instructions for Form AU-12*, before completing this application.
- You may file this form **only once** each sales tax quarter.
- **Do not use** this form to apply for a refund of tax paid on qualifying purchases of motor fuel or diesel motor fuel. Use Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*.

## Applicant information *(Please type or print legibly.)*

Legal name of business		Employer identification number (EIN)	
DBA <i>(if different from above)</i>		Telephone number (      )	
Address of empire zone (EZ) location where items and/or services are used <i>(if you have more than one EZ location, attach a list of all EZ locations included in this claim)</i>			
Number and street		City	State      ZIP code
Mailing address <i>(if different from address above)</i>			
c/o name		Number and street	City      State      ZIP code
Representative's name <i>(if any)</i>		Telephone number (      )	Period covered by claim (date(s) of purchase) <i>(mm/dd/yyyy)</i> —
Representative's mailing address <i>(number and street or rural route)</i>		Refund claimed \$	
City	State	ZIP code	Credit claimed \$
If credit shown above has already been claimed on a sales tax return, enter the period covered by the quarterly or annual return <i>(mm/dd/yyyy)</i> —			

## Basis for claim *(Mark an X in boxes that apply.)*

- A** Tangible personal property or services (other than consumer utility services and motor vehicles). The property or services are used or consumed directly and predominantly (at least 50%) by the QEZE in an EZ in which the QEZE has qualified for benefits.
- B** Consumer utility services (other than telephony and telegraphy, telephone and telegraph services, and telephone answering services). The services are used or consumed directly and exclusively (100%) by the QEZE in an EZ in which the QEZE has qualified for benefits.
- C** Telephony and telegraphy, telephone and telegraph services, and telephone answering services. The services are delivered and billed to the QEZE at an address in an EZ in which the QEZE has qualified for benefits.
- D** Motor vehicle used predominantly (at least 50%) in an EZ in which the QEZE has qualified for benefits.
- E** Tangible personal property related to a qualifying motor vehicle (as described in D above).

## Employment test *(mark an X in the box next to the applicable employment test and attach the appropriate form to the application.)*

- AU-12.1, *Employment Test for Businesses Certified by Empire State Development (ESD) Before April 1, 2005*
- AU-12.2, *Employment Test for Businesses Certified by Empire State Development (ESD) On or After April 1, 2005, and Before April 1, 2009*
- AU-12.3, *Employment Test for Businesses Certified by Empire State Development (ESD) On or After April 1, 2009*

**Be sure to:**

- include copies of all supporting documents (*see instructions*); and
- use additional sheets, if necessary. Make sure your name and ID number are on each sheet.

We can't process applications that aren't signed, don't include supporting documents, or that are in any other way incomplete.

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**Certification:** I, \_\_\_\_\_, the applicant named above, or partner, officer, or other authorized representative of such applicant, do hereby:

- make application for credit and/or refund of tax, pursuant to the New York State Tax Law; and
- certify that the above statements, and any documents provided to substantiate the credit or refund claimed, are true, complete and correct and that no material information has been omitted; and
- certify that all of the tax for which this claim is filed has been paid, and no portion has been previously credited or refunded to the applicant by any person required to collect tax; or, if the claim for credit or refund is made by a person required to collect tax, that the amount claimed has previously been refunded to the appropriate purchaser; and
- certify that no amount claimed has previously been subject to a credit or refund; and
- make these statements with the knowledge that willfully providing false or fraudulent information with this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law Article 37, punishable by a substantial fine and a possible jail sentence; and
- understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Applicant's signature	Applicant's title	Date
Representative's signature ( <i>if any</i> )	Representative's ID number	Date