



Application for a Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification

Please print or type

Legal name of business			
Business or corporate address Number and street		City	State ZIP code
Mailing address, if different from business address on line 2 C/O name		City	State ZIP code
Federal employer identification number		Principal business activity	Telephone number

Please include a copy of your certificate of eligibility issued to your business enterprise by your local empire zone certification officer. If your business enterprise has received more than one certificate of eligibility, please provide a copy of the **first** certificate of eligibility that you received.

(Note: Your application will not be processed if you do not include a copy of your certificate of eligibility.)

Mail your application and a copy of your certificate of eligibility to: **NYS TAX DEPARTMENT
SALES TAX REGISTRATION UNIT
BUILDING 8
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Please be sure to keep a completed copy of this application for your records. You will need to use this as a reference when completing the annual employment test if you become certified as a QEZE.

General information

If you are a business enterprise that has been certified, prior to July 1, 2005, to receive benefits under Article 18-B of the General Municipal Law, and you meet the required employment test, you are eligible to make certain purchases for your business enterprise exempt from New York State and, possibly, local sales and use taxes. To be eligible to make tax-exempt purchases, you must apply for, and receive, Form DTF-81, *Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*, issued by the New York State Tax Department. The sales and use tax exemptions are available for 120 consecutive months, beginning on the **Effective date** on Form DTF-81, provided that the QEZE annually meets the employment test described in this application.

Once you have received Form DTF-81 from the Tax Department, you may use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate*, to make exempt purchases as of the **Effective date** on Form DTF-81. Further instructions and limitations are set forth on Form ST-121.6.

As part of this application, you must complete the employment test worksheet on pages 2, 3, and 4 and meet the requirements of this test. Although you are only required to submit the worksheet at the time of application, you must meet the employment test on an annual basis to continue claiming sales and use tax exemptions as a QEZE. The Tax Department will send you annual reminders of this requirement. Proof of your continued eligibility must be made available to the Tax Department upon request.

<i>Department use only</i>	
Exemption number	Eligibility date

Step 4 Employment test table for employees within empire zones

	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	Column G Average number of employees (divide total in Col. F by the number of entries in B through E)
1. Enter in Column A the dates of your business's most recently completed taxable year . Enter in Columns B through E, for the dates shown, the total number of full-time employees within empire zones. Note: This may or may not be the taxable year listed in Step 3(a).							1.
Note: See page 2 for the definition of full-time employees.							
Enter in Column A, lines 2 through 6, the taxable years in the base period from Step 3(b). (Base period <i>year 1</i> is the oldest year, base period <i>year 5</i> is the most recent.) Enter in Columns B through E, lines 2 through 6, for the dates shown, the total number of full-time employees within empire zones.	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	
2. Base period year 1:						2.	
3. Base period year 2:						3.	
4. Base period year 3:						4.	
5. Base period year 4:						5.	
6. Base period year 5:						6.	
7. Total full-time employees within empire zones during the base period (add boxes 2 through 6).						7.	
8. Average number of full-time employees within empire zones during the base period (divide the total in box 7 by the number of entries in Columns B through E, lines 2 through 6).						8.	

Is the employment number in box 1 equal to or greater than the employment number in box 8?

Check box:

- No If **No, stop**; you are not eligible at this time for sales and use tax exemptions as a QEZE. Do not continue to Step 5 and do not file this application. When your business's current taxable year ends, you may complete this application again to determine your eligibility for sales and use tax exemptions.
- Yes If **Yes**, proceed to Step 5.

Step 5 Employment test table for employees in New York State, but outside empire zones

(**Note:** If you do not have any employees outside empire zones, enter "0" in boxes 9 and 16.)

	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	Column G Average number of employees (divide total in Col. F by the number of entries in B through E)
9. Enter in Column A the dates of your business's most recently completed taxable year . Enter in Columns B through E, for the dates shown, the total number of full-time employees in New York State but outside empire zones. Note: This may or may not be the taxable year listed in Step 3(a).							9.
Note: See page 2 for the definition of full-time employees.							
Enter in Column A, lines 10 through 14, the taxable years in the base period from Step 3(b). (Base period <i>year 1</i> is the oldest year, base period <i>year 5</i> is the most recent.) Enter in Columns B through E, lines 10 through 14, for the dates shown, the total number of full-time employees in New York State outside empire zones.	Column A Year	Column B March 31	Column C June 30	Column D Sept 30	Column E Dec 31	Column F Total (B + C + D + E)	
10. Base period year 1:						10.	
11. Base period year 2:						11.	
12. Base period year 3:						12.	
13. Base period year 4:						13.	
14. Base period year 5:						14.	
15. Total full-time employees in New York State outside empire zones during the base period (add boxes 10 through 14).						15.	
16. Average number of full-time employees in New York State outside empire zones during the base period (divide the total in box 15 by the number of entries in Columns B through E, lines 10 through 14).						16.	

Is the employment number in box 9 equal to or greater than the employment number in box 16?

Check box:

- No If *No*, **stop**; you are not eligible at this time for sales and use tax exemptions as a QEZE. Do not file this application. When your business's current taxable year ends, you may complete this application again to determine your eligibility for sales and use tax exemptions.
- Yes If *Yes*, you meet the employment test requirements and you can file this application. If the Tax Department approves your application, you will receive Form DTF-81, *Qualified Empire Zone Enterprise (QEZE) Sales Tax Certification*. You can begin to make tax-exempt purchases as of the **Effective date** printed on your Form DTF-81.

I certify that the information in this application is true and correct. Willfully filing a false application is a misdemeanor punishable under the Tax Law.

Print name	Title	
Signature		Date

This application will be returned if it is not signed or if any other information is missing.

Need help?



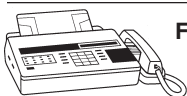
Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227