



# CT-602

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New York State Department of Taxation and Finance

## Claim for EZ Capital Tax Credit

Tax Law — Articles 9-A, 32, and 33

Attach a copy of Empire State Development Corporation Form Z10, *Eligibility to Apply for a Zone Capital Tax Credit*.

All filers must enter tax period:

beginning [ ] ending [ ]

Name	Employer identification number <i>(as shown on the front page of your tax return)</i>	File number
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File with corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-3-S-A, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL. See Form CT-602-I, *Instructions for Form CT-602*.

### Schedule A — Investments in certified EZ businesses *(see instructions)*

1	Amount of qualified investments in EZ businesses .....	•	1.	
2	Credit rate 25% .....		2.	.25
3	EZ capital tax credit <i>(multiply line 1 by line 2; corporate partners, see instructions)</i> .....	•	3.	
	Name of certified EZ business		Location of zone	Amount of investment
	Total from additional sheet(s) attached.....			
4	Total <i>(must equal line 1)</i> .....		4.	

### Schedule B — Monetary contributions to EZ community development projects *(see instructions)*

5	Amount of contributions to EZ community development projects.....	•	5.	
6	Credit rate 25% .....		6.	.25
7	EZ capital tax credit <i>(multiply line 5 by line 6; corporate partners, see instructions)</i> .....	•	7.	
	Name of community development project		Location of zone	Amount of monetary contributions
	Total from additional sheet(s) attached.....			
8	Total <i>(must equal line 5)</i> .....		8.	

### Schedule C — Limitations of EZ capital tax credit *(New York S corporations do not complete Schedule C)*

#### Part I — Fifty percent limitation

9	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, lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5 .....	•	9.	
10	Enter 50% (.5) of line 9 .....	•	10.	

#### Part II — \$100,000/\$300,000 limitation

	A Investment in EZ business	B Monetary contributions to community development projects	C Total <i>(column A + column B)</i>	
11	Limitations per sections 210.20(a), 1456(d)(1), and 1511(h)(1) .....	100,000	100,000	200,000
12	EZ capital tax credit previously allowed, less any previous recapture <i>(see instructions)</i> .....			
13	EZ capital tax credit still allowable <i>(subtract line 12 from line 11; see instructions)</i> .....			
14	EZ capital tax credit allowable this year <i>(see instructions)</i> .....			

