
Subject: Empire Zone - New QEZE Sales Tax Refund Forms



January 14, 2010

Dear Clients and Friends:

As we have already mentioned to you in various email alerts and letters, significant changes to the Empire Zone Program have been adopted in the 2009 -10 New York State Budget, which have affected the procedure to take advantage of the Empire Zone Sales Tax Exemption.

We are forwarding information recently received from Empire State Development, relative to new forms for the Sales Tax Refund.

The first link is to the form - while the second link is to the instructions.

In addition, the employment test worksheets required to be attached are also included below.

Please follow the instructions as laid out by New York State, including all attachments in order to ensure full refunds applied for.

QEZE Sales Tax Credit or Refund Form & Instructions:

FORM

http://www.tax.state.ny.us/pdf/2009/st/au12_1209.pdf

INSTRUCTIONS

http://www.tax.state.ny.us/pdf/2009/st/au12i_1209.pdf

QEZE Sales Tax Refund Rate Publication:

http://www.tax.state.ny.us/pdf/publications/sales/pub718qz_1009.pdf

AU-12.1 Employment Test for Businesses Certified by Empire State Development (ESD) Before April 1, 2005.

http://www.tax.state.ny.us/pdf/2009/st/au12_1_1209.pdf

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

http://www.tax.state.ny.us/pdf/2009/st/au12_2_1209.pdf

AU- 12.3 - 1 Employment Test for Businesses Certified by Empire State Development (ESD) On or After April 1, 2009.

http://www.tax.state.ny.us/pdf/2009/st/au12_3_1209.pdf

**For further information and clarification on these
and any Empire Zone matters, please contact
Cheryl Prout, CPA and Partner, at (716) 250-6600.**

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