

(1) If the other business entity is **not certified** with the Tax Department as a QEZE for sales tax purposes, enter the name, federal employer identification number (EIN), and address of the other business entity:

Other business entity legal name: _____
 Other business entity federal EIN: _____
 Other business entity address: _____

(2) If the other business entity is **certified** with the Tax Department as a QEZE for sales tax purposes, enter the name, federal EIN, address, and 7-digit QEZE number from the other entity's Form DTF-81. You **must** also attach a copy of the other business entity's Form DTF-81. **Note:** Your business will be eligible for QEZE sales tax benefits as of the effective date on **your** Form DTF-81, and your benefit period will extend only for the remainder of the other business entity's existing benefit period.

Other business entity name: _____
 Other business entity federal EIN: _____
 Other business entity address: _____

Other business entity 7-digit QEZE sales tax number: _____

(b) Is your business entity substantially similar in ownership and operation to an existing or previously existing business entity taxable, or previously taxable, under Tax Law, Article 9, section 183, 184, 185, or 186; Article 9-A, 32, or 33; Article 23 (or that would have been subject to Article 23 as this article was in effect January 1, 1980); or a business entity for which the income or losses were included for your taxes under Article 22? Yes No

- If *No*, mark an **X** in the *New business* box at the top of Step 5, *Employment test*, and skip to Step 6.
- If *Yes*, you do **not** qualify as a new business and are not eligible for QEZE sales tax benefits. Do not continue with Step 5, and **do not submit this application**.

Step 5 – Employment test

New business:

If you qualify as a new business in Step 4, mark an **X** in the box to the right and skip to Step 6.
 As a new business, you will qualify for QEZE sales tax benefits for each tax year in which you have full-time employees.
 If you are not a new business, continue with the employment test below.

Employment test tables:

For the employment test tables in Parts A and B, *full-time employees* are individuals, not including general executive officers, employed for at least half of the tax year in a job of at least 35 hours per week. This includes two or more jobs that together constitute the equivalent of a job of at least 35 hours per week. A *seasonal business* (a business that regularly operates for less than an entire tax year, such as a ski resort) that employs individuals full-time for at least three months of continuous duration may include these individuals in the employment number if they are working in a job of at least 35 hours per week. **Note:** When completing the employment test tables, employment numbers for tax years beginning on or after January 1, 2002, cannot include individuals employed within the immediately preceding 60 months by a related person, as defined in Internal Revenue Code (IRC) section 465(b)(3)(C).

Part A

Determine the average number of full-time employees located in empire zones for both your most recently completed tax year and your base period, as indicated below. To qualify for QEZE sales tax benefits, the average number of empire zone employees for your most recently completed tax year must exceed the average number of empire zone employees for your base period.

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 tax year . Enter in Columns B through E, for the dates shown, the total number of full-time employees within empire zones. Note: This might not be the tax year listed in Step 3(a).							1.
Enter in Column A, lines 2 through 4, the tax years in the base period from Step 3(b). (Base period year 1 is the oldest year, base period year 3 is the most recent.) Enter in Columns B through E, lines 2 through 4, 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. Total number of full-time employees within empire zones during the base period (add boxes 2 through 4)						5.	
6. Average number of full-time employees within empire zones during the base period (divide the total in box 5 by the number of entries in Columns B through E, lines 2 through 4)							6.

(continued)

Is the employment number in box 1 **greater than** the employment number in box 6? Yes No

- If **No, stop**; you are not eligible at this time for QEZE sales tax benefits. Do not continue to Step 6 and **do not file this application**. When your business's current tax year ends, you may complete this application again to determine your eligibility for QEZE sales tax benefits.
- If **Yes**, proceed below.

Part B

Determine the average number of full-time employees located within New York State, including empire zones. To qualify for QEZE sales tax benefits, the average number of employees located in New York State, including empire zones, for your most recently completed tax year must exceed the average number of employees located in New York State, including empire zones, for your base period.

Employees in New York State, including 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 <i>(divide total in Col. F by the number of entries in B through E)</i>
7. Enter in Column A the dates of your business's most recently completed tax year . Enter in Columns B through E, for the dates shown, the total number of full-time employees in New York State including empire zones. Note: This might not be the tax year listed in Step 3(a).							7.
Enter in Column A, lines 8 through 10, the tax years in the base period from Step 3(b). (Base period year 1 is the oldest year, base period year 3 is the most recent.) Enter in Columns B through E, lines 8 through 10, for the dates shown, the total number of full-time employees in New York State, including 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)	
8. Base period year 1						8.	
9. Base period year 2						9.	
10. Base period year 3						10.	
11. Total number of full-time employees in New York State, including empire zones, during the base period <i>(add boxes 8 through 10)</i>						11.	
12. Average number of full-time employees in New York State, including empire zones, during the base period <i>(divide the total in box 11 by the number of entries in Columns B through E, lines 8 through 10)</i>							12.

Is the employment number in box 7 **greater than** the employment number in box 12? Yes No

- If **No, stop**; you are not eligible at this time for QEZE sales tax benefits. **Do not file this application**. When your business's current taxable year ends, you may complete this application again to determine your eligibility for QEZE sales tax benefits.
- 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.

Step 6 — Certification

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.