



Dear Applicant for Empire Zone Certification:

The Empire Zones Program is one of New York's most successful programs for encouraging businesses to grow and expand in the Empire State. Zones are home to companies specializing in all types of products and processes, from high-quality furniture manufacturing to high-tech testing; from consumer products sold regionally to agricultural and aerospace equipment marketed throughout the world. Empire Zone businesses have revitalized and reused land ranging from abandoned brownfields to blighted city blocks.

The Program is administered as a State and local government partnership designed to make participation for qualifying businesses as fast and easy as possible.

To become an Empire Zone certified business, your company must first be located in an Empire Zone. State law requires that a project must enhance the economic climate of the Zone as defined by the Zone's Development Policy. As such, your company's project must be consistent with the criteria stated in the Zone's local development policy created by the local Zone Administrative Board – which serves as the zone community's business plan. Changes to local Empire Zone business certification and boundaries start at the local level. Therefore, to determine if you meet State and local qualifications, you must check with your local Zone Coordinator (list attached.)

**Once you complete your application, you must submit it to your local Zone Coordinator for approval and signature by the Zone Administrative Board and the local Zone Certification Officer before it is sent to Empire State Development for State level review and action. Failure to follow this procedure will delay your certification. In addition, if you are moving, or have moved your business operations from an area of New York State that is not designated as an Empire Zone to a zone location, you must also obtain approval from the municipality you are leaving before you can become certified as an Empire Zone business. Documentation of this approval must accompany the application.**

The application packet includes the following forms: Empire Zone List of Coordinators, EZ 1-Process for reviewing applications, EZ-1 Empire Zone Certification Application & Instructions. There are two other forms that may be required depending on the circumstances of your business, Form EZ-1 Supplemental Form, Form EZ-3 Leased Employees-Common Paymaster Attachment.

The Empire Zones program is a vital economic development program that provides incentives to more than 9000 certified businesses employing approximately 300,000 New Yorkers. I invite you to use this Program to relocate or expand in one of the 72 designated zones throughout the state. Thank you for your interest in the Empire Zones Program and we look forward to helping your business grow and prosper in New York State.

Sincerely,

A handwritten signature in black ink that reads "Charles A. Gargano".

Charles A. Gargano



**State of New York  
Empire Zones Program  
Process For Reviewing and Approving  
APPLICATION FOR JOINT CERTIFICATION OF AN EMPIRE ZONE BUSINESS ENTERPRISE**

The following description of the approval process for Empire Zone Certification applications is based on New York State regulations (Section 11.5 of Part 11 of Chapter II, Title 5 NYCRR). **Submission of an incomplete application or an application with incorrect or fraudulent information will result in a delay of approval for, or a denial of, certification.**

Completed applications for certification must be submitted by the business enterprise to the local zone for approval by the local zone administration board (ZAB) and local zone certification officer (ZCO). The local zone certification officer must approve or disapprove the completed application within **10 business days** of receiving a completed application from the ZAB. An application is deemed complete after approval by the ZAB. A completed application means the official Empire Zone certification application form has been filled out in its entirety and all required information is provided. If an application is incomplete, the local zone should return the application to the applicant for completion.

If the local zone administration board or certification officer disapproves the application, the board or officer must notify the business enterprise in writing, specifying the grounds for disapproval, and send a copy of such notification and the application to the Commissioner of Economic Development. If the application is approved, it must be delivered to the Commissioner of Economic Development.

Within **five business days** of receiving the completed and signed copy of an application approved by the ZAB and ZCO, the Commissioner of Economic Development shall deliver one copy to the Commissioner of Labor. However, if the application is missing any information, the Commissioner of Economic Development must first notify the local zone. The local zone must provide the requested information to the Commissioner of Economic Development within **10 business days** from the receipt of the notification. If the local zone fails to provide the requested information within the **10 business days**, the Commissioner of Economic Development shall disapprove the application.

Within **15 business days** of receipt of a copy of an application from the Commissioner of Economic Development, the Commissioner of Labor shall approve or disapprove the application. Provided, however, that within **10 business days** of receipt of the copy of the application from the Commissioner of Economic Development, the Commissioner of Labor shall notify the applicant of all deficiencies, and the applicant has **15 business days** from the mailing of the notification to correct any deficiencies. If the applicant fails to correct the deficiencies within the time specified, the Commissioner of Labor shall disapprove the application.

If the Commissioner of Labor approves the application, the copy is delivered to the Commissioner of Economic Development. The Commissioner of Economic Development must approve or disapprove of the application within **five business days** of receiving a copy from the Commissioner of Labor.

Once the Commissioner of Economic Development approves the application, a numbered certificate is issued and delivered to the local zone authorizing the business to operate as an Empire Zone enterprise. The local certification officer must sign and issue to the applicant the numbered certificate of Empire Zone joint certification, and send copies to the Commissioners of Labor, Economic Development and Taxation and Finance.

The effective date of certification for an approved application is the date the local zone certification officer approves the application as indicated by his or her signature and the date such signature was affixed to the application.

If at any time during the review process, an application is disapproved, the grounds for disapproval will be specified and provided to the applicant by the local zone.



**State of New York  
Empire Zones Program  
Instructions for completing and transmitting the  
APPLICATION FOR JOINT CERTIFICATION OF AN EMPIRE ZONE BUSINESS ENTERPRISE**

The information requested in sections A-H of this application should be provided by **the responsible officer of the business seeking certification** as an Empire Zone enterprise, or an authorized representative of that business. It is strongly recommended that this application be completed in consultation with the local zone administrator. Instructions are provided below for select questions in the application where the answer is not evident and further explanation is needed.

The completed application must be signed by the applicant or an authorized representative. Please note that if a third party will be signing the application on behalf of the applicant, a completed power of attorney must be submitted along with this application. After signing the acknowledgements where indicated in Section H, the completed application must be forwarded to the local zone (See list of Empire Zone Contacts). **Do not submit this application directly to the Department of Economic Development. You must first obtain the approval of the local zone officials. Failure to follow this procedure will result in the delay of approving your application.**

**NOTE TO ALL APPLICANTS OR THEIR AUTHORIZED REPRESENTATIVES: Submission of an incomplete application or an application with incorrect or fraudulent information will result in a delay of approval for, or a denial of, certification.**

FOR LOCAL ZONE USE: The local certification officer shall mail the completed application plus one copy to: NYS Department of Economic Development, 30 South Pearl Street, 7<sup>th</sup> Floor, Albany, New York 12245.

**SECTION A: DESCRIPTION OF APPLICANT BUSINESS AND CONTACT INFORMATION**

1. Please use the legal name of the business organization. You can include the name under which the business operates (i.e., dba), provided it accompanies the legal name. NOTE: Legal name should correspond with the federal employment identification number (FEIN) provided in question 9.
2. A manufacturer is a taxpayer which during the taxable year is principally engaged in the production of goods by manufacturing, processing, assembling, refining, mining, extracting, farming, agriculture, horticulture, floriculture, viticulture, or commercial fishing, or a business engaged in emerging technologies (pursuant to section 3102-e of the Public Authorities Law).

The North American Industrial Classification System (NAICS) is a new business classification scheme introduced by the Office of Management and Budget (OMB) in 1997 to replace the SIC and make it more compatible with systems used in Canada and Mexico. These codes are assigned to all business establishments. Therefore, a business with multiple establishments can have multiple classification codes assigned to it. **For purposes of Empire Zone certification, please provide the NAICS code for the establishment for which the applicant is seeking certification.** If you are not certain what your NAICS code is, you can call 1-800-HIRE-992 or go to [www.census.gov](http://www.census.gov).

3. For purposes of this question, a corporation is defined as an Article 9-A taxpayer. This distinction is important for calculating the potential value of the empire zones investment tax credit (ITC) the applicant may be eligible to receive. The ITC is 10 percent of a qualifying investment for Article 9-A taxpayers. If the applicant is an Article 22 taxpayer, which includes: individuals, sole proprietors, partners in a partnership including members of an LLC if that LLC is treated as a partnership for Federal tax purposes, and shareholders of a S Corporation, then the potential ITC is 8 percent of a qualifying investment. If the

applicant is organized as an LLC but files as a C Corporation on their Federal Tax Return, then the applicant should check “corporation” to answer this question.

5. Please check all that apply. For example, if a business is minority **and** women owned, check both.

A new business is new to New York State if, within the five years preceding the date the applicant signs the application for certification:

- It is a start-up business (i.e. new business venture, not an existing entity that has changed its status);
  - It is an existing business entity with no previous operations in NYS that is moving some or all of its operations into the State;
  - It is an existing business entity with no previous operations in NYS that merged with a business entity with previous operations in NYS to form a new entity;
  - It is an existing business entity that acquired a business entity with previous operations in NYS.
6. Please specify whether the business is a calendar year or fiscal year taxpayer. If fiscal year, indicate the fiscal period (i.e. 7/1 – 6/30).
7. A certified business must submit a Business Annual Report in order to maintain its certification. This report (and other official correspondence) should be directed to the address of the representative that will be responsible for ensuring compliance with program administrative requirements. This should be a general executive officer or employee of the company and not an accountant, consultant, or other third party representative.
8. The designated contact is the person with whom the local zone administrator/coordinator, and officials from the Departments of Economic Development and Labor, will communicate regarding all questions and matters relating to the application for certification. If the designated contact of the applicant is a consultant, accountant, or other third party representative of the applicant, then the responsible officer of the applicant must provide a letter authorizing the representative to release information necessary for completion of the application to ESD and NYSDOL. A completed power of attorney form may be attached in lieu of a letter. A completed power of attorney must be submitted if the third party representative is signing the application on behalf of the applicant.

## **SECTION B: BUSINESS IDENTIFICATION NUMBERS**

9. The Federal Employer Identification Number (FEIN) is the business’ taxpayer identification number. If the business is a sole-proprietorship and has no employees or does not project hiring employees within 90 days from the date the applicant signs the application, please provide the social security number of the principal owner. If applicant is a sole-proprietorship and has employees at time of application or projects hiring employees in the near future, then a FEIN is required. Apply for a FEIN online at [www.irs.com](http://www.irs.com) (Form SS-4).
10. The Unemployment Insurance Registration Number (UI) is the number assigned when the business registered with the Department of Labor, Unemployment Division. The UI number may be obtained from the Department of Labor, Unemployment Division at (518) 485-8589 or 1-888-899-8810.
11. The Worker’s Compensation Policy Number (WCI) is the Workers' Compensation insurance policy number. If hiring has already occurred, the policy must be in effect. For further information contact the Worker’s Compensation Board at (518) 474-6967 or go to <http://www.wcb.state.ny.us/content/main/Employers.htm> If there is no WCI policy number,

indicate if the applicant is self-insured. If not, insurance may be purchased from a private carrier, or from the State Insurance Fund 1-888-875-5790, or from the Worker's Compensation Board, Self Insurance Office (518) 402-0247.

12. The Disability Insurance Policy Number (DI) is the Disability benefits insurance policy number. If hiring has already occurred, the policy must be in effect. For further information, call 1- 800-353-3092. If there is no DI policy number, indicate if the applicant is self-insured. If not, insurance may be purchased from a private carrier, or from the State Insurance Fund 1-888-875-5790, or from the Worker's Compensation Board, Self Insurance Office (518) 402-0247.

13. A professional employment organization (PEO) or common paymaster's\* federal taxpayer identification number, unemployment insurance registration number, or workers' compensation or disability insurance policy may cover the applicant. If unemployment insurance coverage is being provided by a third party, complete and attach Form EZ-3. This form is necessary for the PEO or common paymaster to authorize the Department of Labor to disclose unemployment insurance information and records for purposes related to certifying the applicant. A third party may also provide site specific workers compensation or disability insurance for the applicant.

\*A common paymaster situation exists when two or more financially related corporations concurrently employ the same individual and one of the corporations compensates the individual for the concurrent employment. Corporations are deemed to be financially related if the same principal or principals own 50% or more of each of the alleged financially related businesses.

14. If any of the retained jobs or new jobs, created or projected, will be for leased employees through a PEO or common paymaster, complete and attach form EZ-3. This form is necessary for the leasing company to authorize the Department of Labor to disclose unemployment insurance information and records for purposes related to certifying the applicant.

15. Predecessor Company. Any entity that was engaged in work substantially similar to the applicant prior to the establishment of the applicant as a business entity where there is a substantial continuity of operation between that entity and the applicant. Substantial continuity of operation includes, but is not limited to, such considerations as some of the same officers or shareholders, or access and use of the same equipment and facilities.

### **SECTION C: CERTIFICATION HISTORY**

16. If the applicant has previously been denied, the Commissioner of Economic Development would have notified, in writing, the local certification officer and the Department of Labor, specifying the grounds for disapproval. The local zone certification officer would have notified the applicant. If unsure whether a previous application has been denied, contact the local zone. (See list of Empire Zone Contacts)

17. Check with the local zone to see if the applicant previously received certification that has been revoked. If so, provide a brief explanation of how the problem or issue that led to the revocation has been either remedied or resolved. If no remedy or resolution to the issue has been made, indicate "NO REMEDY/RESOLUTION." If the company has voluntarily decertified, just indicate so.

### **SECTION D: NYS EMPLOYMENT AND ASSET INFORMATION**

18. Using the table provided on the following page, calculate the average number of jobs that the company has in all NYS locations (including all locations in Empire Zones) for the four years preceding the year of certification, the year of certification and the current year. Exclude general executive officers\* and related persons.

\*General executive officers are the chairman, president, vice president, secretary, assistant secretary, treasurer, assistant treasurer, comptroller, and any other officer charged with the general affairs of the applicant company. A general executive officer is, therefore, an appointed or elected officer of the corporation having company-wide authority with respect to assigned functions or responsibility for an entire division of the company. If there is less than one FTE currently employed, please indicate PT (part-time) in the answer to this question.

Owners (and related persons), in sole-proprietorships and partners (and related persons) within companies organized as partnerships, are also excluded from the employee counts calculated for this question.

Example One: The applicant was first certified in another Empire Zone in 2003. Provide the average number of jobs for 1999 (Prior Year 4), 2000 (Prior Year 3), 2001 (Prior Year 2), 2002 (Prior Year 1), 2003 (Year of certification), and the current year (year in which the application is being submitted).

Example Two: The applicant is not an Empire Zone certified enterprise and is applying for certification prior to November 1<sup>st</sup> of the current year, i.e. the year of certification and the current year are likely to be the same. If the current year is 2005, provide the average number of jobs for 2001 (Prior Year 4), 2002 (Prior Year 3), 2003 (Prior Year 2), 2004 (Prior Year 1), and 2005 (Year of certification and current year).

These employment figures should include full-time (FT) and full-time equivalent positions (FTE). General executive officers of the company are excluded from the employment count.

A full-time job equals a position where an employee works at least 35 hours per week.

A full-time equivalent job equals:

- Any combination of two or more part-time jobs that, when combined together, constitute the equivalent of a job of at least 35 hours per week.

Example 1: two part-time workers each work 20 hours per week. Combined, they work a total of 40 hours per week. Since 40 hours per week is greater than 35 hours, these two workers equate to one FTE.

Example 2: three part-time workers each work 10, 10, and 15 hours per week respectively. Combined, they work a total of 35 hours per week. These three workers equate to one FTE.

Example 3: three part-time workers each work 10 hours per week. Combined they work a total of 30 hours per week. Since 30 is less than 35 hours per week, these jobs do not equal one FTE and therefore would not be counted.

The table below illustrates how to calculate the average employment for full-time jobs and full-time equivalent jobs for each year.

<b>Year</b>	<b>March 31<sup>st</sup></b>	<b>June 30<sup>th</sup></b>	<b>Sept. 30<sup>th</sup></b>	<b>Dec. 31<sup>st</sup></b>	<b>Average</b>
Full-time					
FTEs					
<b>Total</b>					

Determine the number of full-time and FTE positions for each quarter ending on March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup>, and December 31<sup>st</sup>, add together, and divide by 4, giving an average for the year.

NOTE: If the applicant does not have employment in all 4 quarters: determine the number of positions for each quarter (per above), add together, and divide by the number of quarters of actual employment. For example, the applicant may only have been operational for 3 quarters of a particular year, beginning April 1<sup>st</sup>, at which time hiring began. Determine the number of positions for the quarters ending June 30<sup>th</sup>, September 30<sup>th</sup>, and December 30<sup>th</sup>, add together and divide by 3 to determine the average employment for that year. This calculation also applies to positions for seasonal businesses as defined by the Department of Tax and Finance.

*When the average is calculated, a fractional number may result, e.g. the average of  $(4 + 5 + 4 + 5) = 4.5$ . Please report the average result as it is calculated.*

19. Provide an estimate of the value of all real property, plant and equipment and other tangible personal property\* subject to depreciation for all facilities owned by the applicant that are located within New York State, (INCLUDING FACILITIES WITHIN EMPIRE ZONE LOCATIONS). This value should include the estimated value of any investments in property, plant, and equipment or other tangible personal property as of December 31<sup>st</sup> of the current year. Do not include operating expenses such as office supplies, utilities, rent, and other recurring expenses.

\*The value of real and tangible property means the adjusted basis of the property(ies) for federal income tax purposes (except rental property(ies), the value of which shall be 8 times the gross yearly rent).

20. Include the total remuneration (i.e. wages and benefits such as health insurance, retirement benefits, etc) paid to employees at all facilities owned or operated by the applicant that are located within New York State, (INCLUDING EMPLOYEES AT FACILITIES WITHIN EMPIRE ZONE LOCATIONS-excluding general executive officers). Use the expected value of such wages and benefits that will be paid out during the current year. To calculate this, add the gross totals of the payroll and benefit amounts associated with the employment figures for the current year as indicated in question 18 for all 4 quarters ending on March 31<sup>st</sup>, June 30<sup>th</sup>, Sept. 30<sup>th</sup>, and Dec. 31<sup>st</sup>.

## **SECTION E: EMPIRE ZONE LOCATION INFORMATION**

21. Indicate what percentage of the average annual sales from this zone facility are within the municipality of the zone facility (e.g. city, town, village), the county, New York State, and outside New York State. For example, a furniture retailer may estimate that of the average annual sales from the retail store within the zone facility seeking certification: 20% is sold to customers within the city, 40% to customers within the county, 80% to customers within NYS, and 20% to customers outside of NYS. The percentages of sales within NYS and outside of NYS should add up to 100 percent.

If the business is a retailer/service provider such as a restaurant, gift shop, professional service firm, etc. and does not track customer data in a manner that allows estimates of sales by customer location to be made, assume that 100% of the sales are within the municipality, county and New York State.

If the operations of the zone facility seeking certification is part of a larger corporation and only provides sales or services internally to other entities within the corporation, provide an estimate based on how the corporation tracks such internal transactions.

22. Provide the average number of jobs that the company has in all Empire Zone locations – that is, EXCLUDING NON-ZONE LOCATIONS, INCLUDE JOBS AT ALL ZONE FACILITIES REGARDLESS OF WHETHER THE APPLICANT IS CERTIFIED AT ANY OF THESE

LOCATIONS - for the four years preceding the year of certification, the year of certification and the current year. Exclude general executive officers and related persons. This calculation should be done in the same manner as it is for question 18, except that the calculation is done for employees at Empire Zone locations only.

Note: If there is a change in zone boundaries or if the business is in a newly designated zone, enter the employment numbers as if the boundaries of the revised or newly designated zone existed during the years indicated in this question. If the applicant is shifting employment from a New York State non-zone location to the zone location, enter those jobs in the current year.

23. Count all employees in all locations in this zone for which you are applying for certification. Exclude general executive officers. If there is less than one FTE currently employed, please indicate PT (part-time) in the answer to this question.
24. Provide an estimate of the value of all real property, plant and equipment and other tangible personal property\* in all facilities owned by the applicant that are located within all Empire Zones. (EXCLUDING NON-ZONE LOCATIONS). This value should include the value of any capital investments or investments in tangible personal property subject to depreciation that the applicant is projecting to make at its Empire Zone locations as of December 31<sup>st</sup>, including those investments to be made during the year of certification. Do not include operating expenses such as office supplies, utilities, rent, and other recurring expenses.

\*The value of real and tangible property means the adjusted basis of the property(ies) for federal income tax purposes (except rental property(ies), the value of which shall be 8 times the gross yearly rent).

**SPECIAL NOTE FOR CURRENT YEAR:** If the business applicant is moving into the zone (via a shift in operation from elsewhere in New York State, or a relocation in the State), but is not physically located in the zone at the time this application is being completed, the business should indicate the value of real and tangible property as if the move has already occurred.

25. Include the total remuneration (i.e. wages and benefits) paid to employees excluding general officers at all facilities owned or operated by the applicant that are located within Empire Zones (EXCLUDING NON-ZONE LOCATIONS, INCLUDE THE WAGES AND BENEFITS FOR JOBS AT ALL ZONE FACILITIES REGARDLESS OF WHETHER THE APPLICANT IS CERTIFIED AT ANY OF THESE LOCATIONS). To calculate this, add the gross totals of the payroll and benefit amounts associated with the employment figures for the year of certification indicated in question 21 for all 4 quarters ending on March 31<sup>st</sup>, June 30<sup>th</sup>, Sept. 30<sup>th</sup>, and Dec. 31<sup>st</sup>.

**SPECIAL NOTE FOR CURRENT YEAR:** If the business applicant is moving into the zone (via a shift in operation from elsewhere in New York State, or a relocation in the State), but is not physically located in the zone at the time this application is being completed, the business should indicate the total remuneration as if the move has already occurred.

#### **SECTION F: PROJECTED INVESTMENTS IN THIS ZONE LOCATION ONLY**

26. For a five year period beginning with the current year, provide an estimate of the projected capital investments, or investments in other tangible personal property, subject to depreciation, that the applicant will be making in the Empire Zone for which it is applying for certification. If the applicant is applying for certification for multiple locations in the zone, this estimate should reflect the total investment in all locations. Include capital investments that the applicant expects to make during the 5 year period, including the current year, e.g. if current year is 2005, include projected investment amounts for 2005 through 2009. If investments are made in the "Other" category, explain what the investment is for. Do



not include operating expenses such as office supplies, utilities, rent, inventory which are not subject to IRS depreciation rules, and other recurring expenses.

\*The value of real and tangible property means the cost or other adjusted basis of the properties for federal income tax purposes (except rental property(ies), the value of which shall be 8 times the gross yearly rent).

**SECTION G: PROJECTED EMPLOYMENT AND ASSET INFORMATION IN THIS ZONE  
LOCATION ONLY**

27. Provide an estimate of the applicant's projected number of new or shifted\* jobs for this Empire Zone location only for the five year period beginning with the current year, e.g. if the current year is 2005, provide the projected average number of jobs for 2005 through 2009. If the applicant is applying for certification for multiple locations in the zone, this estimate should reflect the total new or shifted\* jobs in all locations.

The projected average number of jobs for each year should include full-time employees and full-time equivalent employees as defined in the instructions for question 18.

\*If the applicant is shifting jobs from a New York State non-zone location to the zone location, those shifted jobs should be included in the current year. Additionally, a shift resolution is necessary for jobs shifted from a non-zone location to the zone location.

NOTE: For each year, the **cumulative** number of net new jobs should be indicated, not just the net new from the previous year. For example, if an applicant expects to create 10 new jobs in 2005, 20 additional jobs in 2006, and another five jobs in 2007, then the net new jobs should be indicated as follows:

2005	10
2006	30
2007	35
2008	35
2009	35

28. Determine how many of the new employees indicated in question 27 would be employees whose total expected annual remuneration (i.e. wages and benefits such as health insurance, retirement, etc.) equals \$40,000 or less.
29. Provide the total annual remuneration (i.e. wages and benefits such as health insurance, retirement, etc.) for the new jobs calculated in question 28 for each year.
30. Provide the total annual remuneration (i.e. wages and benefits such as health insurance, retirement, etc.) for **ALL** (i.e. existing and new) FTE jobs employed by the applicant at this Empire Zone location only for each year. Exclude general executive officers.  
*General executive officers are the chairman, president, vice president, secretary, assistant secretary, treasurer, assistant treasurer, comptroller, and any other officer charged with the general affairs of the applicant company. A general executive officer is, therefore, an appointed or elected officer of the corporation having company-wide authority with respect to assigned functions or responsibility for an entire division of the company.*
31. Enter the date the applicant anticipates the hiring of new positions indicated in question 27 to begin. This date can not precede the date the applicant signs application.

32. If the company is moving operations and/or employees from another location in NYS that is not currently within the boundaries of an Empire Zone, then a “shift” resolution pursuant to § 959(a)(iii) of the General Municipal Law must be approved by the municipality in which the company is currently located. **Be sure to check with the local zone administrator to ensure all requirements of the “shift” resolution have been fulfilled and all necessary attachments accompany this application.**

SPECIAL NOTE: The resolution indicated above [§ 959(a)(iii) of the General Municipal Law] is not required if the applicant is moving from an incubator facility, which provides business support services to newly established firms, operated by a municipality or by a public or private not-for-profit entity; or, the applicant is moving from a non-zone location in either New York City or the City of Rochester to another zone location within each respective city.

33. Preventing a loss of jobs in the zone can include retention of all, or some of the existing jobs. For example, a business may need to make some operational changes that will increase productivity and efficiency to stay competitive. These changes may enable the company to prevent the loss of all jobs even though some workers will have to be laid off.
34. Provide the expected percentage of new jobs indicated in question 27 that will be targeted workers. A targeted worker includes dislocated workers, those receiving public assistance, and honorably discharge veterans (see definition § 957(a)(iii) of the General Municipal Law, Article 18). If the percentage is unknown, enter 0.
35. Provide an estimate of the applicant’s projected average typical year New York State income tax liability for this zone location over the next five year period beginning with the current year. This should be an average of the applicant’s typical year tax liability that it is likely to incur before tax credits are taken against such liability. Typical years are those in which no unusual financial events occur (e.g. merger; acquisition of property, etc.)

*If the applicant is an entity that is structured as a Limited Liability Company, Partnership, or S. Corporation, please estimate the amount of the tax liabilities of the individual partners, members, or shareholders or of the parent corporation associated with this business’ activity and combine for the total.*

36. Indicate yes if the applicant owns the property(ies) within the Empire Zone location for which it is applying for certification, or, if the applicant leases such property(ies) with a lease agreement that specifies that the applicant will pay the property taxes to the local taxing jurisdiction(s).
37. If the answer to question 36 is yes, provide an estimate of the average year real property taxes that the applicant will pay on the property(ies). Include in the estimate all relevant taxes, i.e. local government and school district taxes. If the applicant has, or expects to have, a PILOT (payment in lieu of taxes) agreement, enter the actual or expected annual amount of the PILOT payment.
38. If the applicant is acquiring or making investments in real property(ies) situated in the Empire Zone for which certification is being sought, indicate the cost or other basis of any real property(ies) owned by the applicant as it would appear for federal income tax purposes.

There are three different circumstances that impact the cost or basis of real property:

Example 1: **Existing real property** that is situated in the Empire Zone for which certification is being sought **where no new investments in such property are projected to be made by the applicant during the next five years.**

In this example, the original cost, (i.e. acquisition cost), should be used, increased by subsequent investments/improvements, (if any), less accumulated depreciation. Or, any other basis, as determined for the most recent tax return should be used.

Example 2: **Existing real property** that is situated in the Empire Zone for which certification is being sought **where new investments in such property are projected to be made by the applicant during the next five years as indicated on the certification application.**

In this example, the original cost, (i.e. acquisition cost), should be used, increased by subsequent investments/improvements, (if any), less accumulated depreciation PLUS the additional projected investment in real property acquisition, and/or construction, expansion or rehabilitation of the property expected to be made during the next five years as indicated on the application for certification. Or, any other basis, as determined for the most recent tax return should be used, adjusted to account for the additional projected investments as indicated on the application for certification.

Example 3: **New real property** that is situated in the Empire Zone for which certification is being sought.

In this example, the value of investments in real property acquisition, and/or construction, expansion, or rehabilitation of such real property to be made during the next five years as indicated on the application for certification, such be used.

39. Provide the purchase price (i.e. acquisition cost) for the real property(ies) indicated in question 38.
  - For existing property(ies) (no new projected investment) – this should be the original cost (acquisition cost) of the existing property(ies) at the zone location, i.e. what did the applicant pay for the property(ies)?
  - For existing property(ies) (new projected investment over the next five years) – this should be the original cost (acquisition cost) of the existing property(ies) at the zone location, PLUS the acquisition cost of any new property(ies) at such location as indicated on the application for certification?
  - For new property(ies) – this should be the actual or estimated acquisition cost of the new property(ies) that will be purchased over the next five years at the zone location as indicated on the application for certification.
40. Provide the percentage of the building (s) indicated in question 38 that will be occupied by the applicant. Percentage of occupation is determined by a square footage calculation.
41. Provide the percentage of the cost or other basis of any real property(ies) indicated in question 38 that can be attributed to new construction, expansion, or rehabilitation of the building (s).
42. Provide the projected annual amount of purchases that will be made by the applicant that would be subject to state and local sales taxes for this zone location only (include purchases of supplies and services, such as gas, electric or telecommunication services).



State of New York
Empire Zones Program

For Zone Use Only
ID #

APPLICATION FOR JOINT CERTIFICATION OF AN EMPIRE ZONE BUSINESS ENTERPRISE

Please refer to instructions and answer all questions carefully and completely. It is strongly recommended that you consult with the local zone administrator when completing this application. Original signatures are required on the SIGNATURE PAGE.

SECTION A: DESCRIPTION OF APPLICANT BUSINESS AND CONTACT INFORMATION

MUST BE COMPLETED IN INK!

- 1. Name of Organization (use legal name):
2. Nature of Business (check one): Retail, Commercial/ Service, Manufacturing, Other
3. Form of Organization (check one): Corporation, Partnership, S. Corporation, LLC, Non-Profit, Proprietorship
4. Date of Formation or Incorporation (mm/dd/yyyy):
5. Is this business (check all that apply) Women-Owned, Minority-Owned, Existing Business, New Business
6. Period of which business taxable year is based Calendar year, Fiscal year
7. Primary Contact and Address\* For Organization
8. Designated contact for applicant business\*\* (see below):

\*A certified business must submit a Business Annual Report in order to maintain its certification. This report (and other official correspondence) should be directed to the address of the representative that will be responsible for ensuring compliance with program administrative requirements.

\*\*The designated contact is the person with whom the local zone coordinator, and officials from the Departments of Economic Development and Labor, will communicate regarding all questions and matters relating to the application for certification.

SECTION B: BUSINESS IDENTIFICATION NUMBERS

- 9. Federal Employer Identification Number (FEIN)/Taxpayer Identification Number:
10. NYS Unemployment Insurance (UI) Registration Number:
11. Workers' Compensation Policy Number:
12. Disability Insurance Policy Number:
13. Is the applicant using an identification number of a professional employment organization (PEO) or common paymaster for unemployment?
14. Will any of the retained jobs or new jobs created be for leased employees?
15. Is there a predecessor company? (see instructions)

**SECTION C: CERTIFICATION HISTORY**

16. Has this business previously applied for certification and been denied on any grounds?  Yes  No
17. Has this business previously received certification that has been revoked?  Yes  No  
 If yes, what was the basis for the revocation? \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 If yes, how has the situation been resolved? \_\_\_\_\_  
 \_\_\_\_\_

**SECTION D: NYS EMPLOYMENT AND ASSET INFORMATION**

18. Average number of employees in all NYS locations for each of the four years PRECEDING the year of certification, the year of certification and the current year: (Use the table provided in the Instructions to calculate average employment.)

Year	Average Number of Jobs
Year 4 Prior	
Year 3 Prior	
Year 2 Prior	
Year 1 Prior	
Year of Certification	
Current Year	

19. Projected value of real and tangible personal property in all NYS locations as of December 31<sup>st</sup> for the current year: \_\_\_\_\_

20. Annual wages and benefits in all NYS locations as of December 31<sup>st</sup> for the current year: \_\_\_\_\_

**SECTION E: EMPIRE ZONE LOCATION INFORMATION**

21. Percentage of average annual total sales for this zone facility that are within: \_\_\_\_\_% Municipality \_\_\_\_\_% County \_\_\_\_\_% NYS \_\_\_\_\_%Outside NYS

22. Average number of employees in all Empire Zone locations for each of the four years PRECEDING the year of certification, the year of certification and the current year:

Year	Average Number of Jobs
Year 4 Prior	
Year 3 Prior	
Year 2 Prior	
Year 1 Prior	
Year of Certification	
Current Year	

23. Total number of FTE employees IN THIS ZONE ONLY as of the date the applicant signs the application: \_\_\_\_\_

24. Projected value of real and tangible personal property in all Empire Zone locations as of December 31<sup>st</sup> of the current year: \_\_\_\_\_

25. Annual wages and benefits in all Empire Zone locations as of December 31<sup>st</sup> for the current year: \_\_\_\_\_

**SECTION F: PROJECTED CUMULATIVE INVESTMENTS OVER THE NEXT FIVE YEARS IN THIS ZONE ONLY**

26. Projected cumulative investments in real and tangible personal property in this Empire Zone over the next five years starting with the current year:

Type of Investment	Current Year	Year 2	Year 3	Year 4	Year 5	TOTAL
Land						
Building Acquisition						
Building Renovation						
New Construction						
Production Machinery & Equipment						
Furniture, Fixture, Equipment						
Other (please explain below)						

Explanation for Other type of investment:

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**SECTION G: PROJECTED EMPLOYMENT AND ASSET INFORMATION IN THIS ZONE ONLY**

Questions 27 through 30 pertain to new FTE employment at this Zone only

Year	27. Total No. of new employees	28. No. of new employees indicated in question 27 – annual wages and benefits are \$40,000 or less	29. Total annual wages and benefits for new employees indicated in question 28 (i.e. \$40,000/yr or less)	30. Total annual wages & benefits for all <b>(existing and new)</b> employees in this zone per year
Current Year				
Year 1				
Year 2				
Year 3				
Year 4				

- 31. Date to begin hiring for new positions indicated in question 27 (NOTE: can not precede the date the applicant signs this application):   /  /
- 32. Will the applicant be moving operations and/or employees from another location in NYS that is not currently within the boundaries of an Empire Zone? If yes, a shift resolution must be attached. See instructions.  Yes  No
- 33. If the applicant does not intend to create new positions, does the applicant intend to prevent a loss of jobs in the zone?  Yes  No
- 34. Projected percentage of targeted workers to be hired: \_\_\_\_\_%
- 35. The applicant's projected average typical year NYS tax liability before tax credits for this zone location over the next five year period: \$ \_\_\_\_\_
- 36. Does the applicant own the property(ies) or have a lease specifying that the applicant will pay the property taxes to the taxing jurisdiction(s) for this zone location?  Yes  No
- 37. If yes, approximate average year real property taxes that the applicant will pay on the property(ies) for this zone location: \$ \_\_\_\_\_
- 38. Cost or other basis of any real property(ies) owned by the applicant on the property(ies) for this zone location: \$ \_\_\_\_\_
- 39. Purchase price, (i.e. acquisition cost), of the real property(ies) indicated in question 38: \$ \_\_\_\_\_
- 40. Percentage of the applicant's occupancy of the property(ies) indicated in question 38: \_\_\_\_\_%
- 41. Percentage of the cost or other basis of any real property(ies) indicated in question 38 that can be attributed to new construction, expansion, or rehabilitation: \_\_\_\_\_%
- 42. Projected annual purchases that are subject to State and local sales tax for this zone location (include services such as utilities): \$ \_\_\_\_\_

**SIGNATURE PAGE FOR APPLICANT**

**SECTION H: Acknowledgments And Agreements By Authorized Representative of the Applicant Organization**

As the responsible officer, (print or type name) \_\_\_\_\_ I hereby:

1. Acknowledge the company's obligation to provide 90-day written notice to the Commissioner of Economic Development, the local Empire Zone certification officer, the local Empire Zone administrative board, the local Zone Capital Corporation, and the employees of the business enterprise of any intent to close or partially close a facility within the Zone. For the purposes of this agreement, "closing" means the permanent termination of the business facility's operation, and "partial closing" means the permanent termination of a portion of the business facility's operations that will immediately reduce the workforce by 50 employees or 50 percent over a one-year period, whichever is greater;
2. **Agree to list for the purposes of recruitment all openings (exclusive of general executive offices) for jobs and training programs in the zone facility with the local job services office of the New York State Department of Labor**, or demonstrate to the satisfaction of the Commissioner of Economic Development and the Commissioner of Labor what other comparable methods will be used to recruit targeted individuals for such openings;
3. Agree to submit an annual report to the local Empire Zone Administrator on a form to be prescribed by the Commissioner of Economic Development, including but not limited to, data on the extent to which the certified facility has met the projections set forth in this application and, if applicable, the reason it has not;
4. Authorize the Commissioner of Labor to disclose, to employees of both the New York State Departments of Labor and Economic Development, as well as the local Empire Zone Certification Officer, all records filed by the company in making Unemployment Insurance (U.I.) reports and contributions required by State Labor and Tax Law, including, but not limited to, all information contained in or relating to the quarterly combined withholding, wage reporting and U.I. returns, the registration for U.I., the New Hire file, and all records of U.I. delinquencies. In addition, this authorization shall include all information contained in any survey reports requested by the Department of Labor on behalf of the U.S. Department of Labor, Bureau of Labor Statistics including, but not limited to, the Current Employment, Occupational Employment, multiple worksite, and annual refiling surveys. The use of information and records released pursuant to this authorization shall be limited to government purposes concerning the certification of this company for Empire Zone benefits and incentives under General Municipal law Article 18B, monitoring compliance with Empire Zone program criteria, and reviewing the performance of Empire Zone programs; and
5. Certifies that this business enterprise, or its agent, has disclosed all violations during the three years preceding the submission of this application for certification, involving violations of the of laws regulating unemployment insurance, workers' compensation, public work, child labor, employment of minorities and women, safety and health, labor standards, or other laws for the protection of workers or Environmental Conservation, and acknowledges that a failure to disclose this information or a failure to respond to the requests to completion, or updating, of the information requested herein, may result in a denial of certification.

**Signature:** \_\_\_\_\_ **Title:** \_\_\_\_\_ **Date:** \_\_/\_\_/\_\_\_\_

State of New York )  
 ) ss:  
County of \_\_\_\_\_ )

On the \_\_\_\_\_ day of \_\_\_\_\_ (month) 20\_\_\_\_ (year), before me personally appeared (name) \_\_\_\_\_ to me known, who being by me duly sworn, did depose and say that he/she resides at (address) \_\_\_\_\_ that he/she is the (title) \_\_\_\_\_ of (business entity) \_\_\_\_\_, the business entity described herein which executed the foregoing instrument; and that he/she signed his/her name thereto by the authority granted by such business entity.

\_\_\_\_\_  
Notary Signature

**NOTARY PUBLIC (Please sign above and affix stamp here)**



**State of New York  
 Empire Zones Program  
 APPLICATION FOR JOINT CERTIFICATION OF A EMPIRE ZONE BUSINESS ENTERPRISE  
 Leased Employee/Common Paymaster Attachment**

For Zone Use Only  
 ID # \_\_\_\_\_

**Professional Employment Organization (PEO) or common paymaster authorization to release employment records to the New York State Department of Labor.**

If the applicant company leases or intends to lease employees from an Professional Employment Organization or common paymaster, complete the following information and obtain the appropriate signatures and notarization from said PEO or common paymaster. Attach this page to EZ-1.

Name of Applicant \_\_\_\_\_ Contact Person \_\_\_\_\_

Phone ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_ Fax ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_ E-mail \_\_\_\_\_

**SECTION A:**

**To be completed by a responsible officer of the applicant company.**

1. Total number of FTE employees leased employees or employees related to a common paymaster **in the Zone** as of the quarter ending March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup> or December 31<sup>st</sup>, preceding the date of application, whichever is latest. \_\_\_\_\_
2. Projected number of positions to be created within the first five years for which leased employees or employees related to common paymaster will be used (refer to instructions for question 27 on EZ-1 to answer this question). \_\_\_\_\_

**SECTION B:**

**To be completed by a responsible officer of the Professional Employment Organization or common paymaster.**

Name of Professional Employment Organization or common paymaster \_\_\_\_\_

Federal Employer Identifier Number (FEIN) \_\_\_\_\_

NYS Unemployment Insurance (UI) Registration Number \_\_\_\_\_

As the responsible officer of the Professional Employees Organization or common paymaster, I, \_\_\_\_\_, hereby authorize the Commissioner of Labor to disclose to employees of the New York State Department of Labor **all records of employment** filed by this company in making unemployment insurance reports and contributions for the applicant company **required** by the Unemployment Insurance Law. The use of information and records released pursuant to this authorization shall be limited to the government purposes related by certifying the applicant company for Empire Zone benefits and incentives under General Municipal Law, Article 18B, monitoring compliance with Empire Zones Program criteria, and auditing the performance of the Empire Zones Program.

**Signature** \_\_\_\_\_ **Title** \_\_\_\_\_ **Date** \_\_\_ / \_\_\_ / \_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

**Notary Public Signature** \_\_\_\_\_ **Date** \_\_\_ / \_\_\_ / \_\_\_

Affix stamp here





**State of New York**  
**Empire Zones Program**  
**APPLICATION FOR JOINT CERTIFICATION OF AN EMPIRE ZONE BUSINESS ENTERPRISE**  
**EZ-1 Supplemental Form**

<b>For Zone Use Only</b> ID # _____
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This form is to be used **only** if applicant cannot fit all requested information on the Application for Joint Certification of an Empire Zone Business Enterprise (EZ- 1). Any information provided on this form should be identified by the section and question number on form (EZ-1) to which it refers.

Name of Organization \_\_\_\_\_

Section No. \_\_\_\_\_

Question No. \_\_\_\_\_

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Section No. \_\_\_\_\_

Question No. \_\_\_\_\_

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