



Empire Zones program information

Empire Zones are geographically defined areas within New York State. [Qualifying](#) businesses located within the zone are eligible for [Empire Zone program tax benefits](#).

Publications

Business tax and personal income tax

- [Publication 26, A Guide to Business Tax and Personal Income Tax Credits within Empire Zones](#)
- [TSB-M-06\(1\)C, \(2\)I, Qualified Empire Zone Enterprise \(QEZE\) Tax Credits](#)
- [TSB-M-09\(5\)C, \(4\)I, Legislative Changes to the Empire Zones Program](#)

Sales and use

- [Publication 30, A Guide to Sales and Use Tax Incentives Within Empire Zones](#)
- [Publication 718-EZ, Empire Zones Sales and Compensating Use Tax Refund Rates](#)
- [Publication 718-QZ, Qualified Empire Zone Enterprise \(QEZE\) Sales and Use Tax Refund Rates](#)
- [TSB-M-02\(5\)S, Qualified Empire Zone Enterprise \(QEZE\) Exemptions \(Articles 28 and 29\)](#)
- [TSB-M-05\(16\)S, Qualified Empire Zone Enterprise \(QEZE\) Exemptions from Sales and Compensating Use Tax](#)
- [TSB-M-09\(12\)S, Changes to Qualified Empire Zone Enterprise \(QEZE\) Program \(Articles 28 and 29\) - Effective September 1, 2009](#)

Forms

- [AU-11, Application for Credit or Refund of Sales or Use Tax](#)
- [DTF-82, Application for a Qualified Empire Zone Enterprise \(QEZE\) Sales Tax Certification \(for businesses certified by Empire State Development before August 1, 2002\)](#)
- [DTF-83, Application for a Qualified Empire Zone Enterprise \(QEZE\) Sales Tax Certification \(for businesses certified by Empire State Development on or after August 1, 2002, and before April 1, 2005\)](#)
- [DTF-84, Application for a Qualified Empire Zone Enterprise \(QEZE\) Sales Tax Certification \(for businesses certified by Empire State Development on or after April 1, 2005\)](#)
- [FT-500, Application for Refund of Sales Tax Paid on Automotive Fuels](#)
- [AU-12, Application for Credit or Refund of Sales or Use Tax — Qualified Empire Zone Enterprise \(QEZE\) and AU-12 instructions](#)
- [AU-12.1, Employment Test for Businesses Certified by Empire State Development \(ESD\) Before April 1, 2005](#)
- [AU-12.2, Employment Test for Businesses Certified By Empire State Development \(ESD\) On or After April 1, 2005, and Before April 1, 2009](#)
- [AU-12.3, Employment Test for Businesses Certified By Empire State Development \(ESD\) On or After April 1, 2009](#)

Links

- [Empire State Development - Empire Zones Program](#)