



# DTF-601.1

New York State Department of Taxation and Finance

## Claim for ZEA Wage Tax Credit

Tax Law — Sections 210.19, 606(k), 1456(e) and 1511(g)

2000 calendar-yr. filers, check box

Other filers enter tax period:

beginning	
ending	

Taxpayer identification number(s) shown on page 1 of your tax return

Name

Name of zone equivalent area (ZEA)

File this claim with your corporation 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, or CT-33-A; or file with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Circle the tax year for which the zone equivalent area (ZEA) wage tax credit is being claimed on this return: **1st** **2nd**

### Line A

Partner in a partnership, New York S corporation shareholder, or beneficiary of a trust: enter your share of the ZEA wage tax credit .....	• \$
Business name	Identification number

### Schedule A – Eligibility requirements — You must meet three eligibility requirements in Schedule A before computing the ZEA wage tax credit for the current tax year in Schedule B (see instructions).

#### Part I - Payment of empire zone (EZ) wages for the current tax year

1 Were EZ wages paid during the current tax year to full-time employees in a job created in a ZEA? .....  Yes  No

#### Part II - Computation of average number of full-time employees in New York State for the current tax year and four-year test period

Current tax year	3/31	6/30	9/30	12/31	Total
Number of full-time employees in New York State					

2 Average number of full-time employees in New York State for current taxable year ..... **2** •

Number of full-time employees in New York State during four-year test period	3/31	6/30	9/30	12/31	Total
1st year					
2nd year					
3rd year					
4th year					

Total number of full-time employees in New York State for four-year test period .....

3 Average number of full-time employees in New York State for four-year test period  
The average number of full-time employees on line 2 must exceed the average number of full-time employees on line 3 (see instructions) ..... **3** •

#### Part III - Computation of average number of full-time employees in ZEA for the current tax year and four-year test period

Current tax year	3/31	6/30	9/30	12/31	Total
Number of full-time employees in ZEA					

4 Average number of full-time employees in ZEA for current tax year ..... **4** •

Number of full-time employees in ZEA during four-year test period	3/31	6/30	9/30	12/31	Total
1st year					
2nd year					
3rd year					
4th year					

Total number of full-time employees in ZEA for four-year test period .....

5 Average number of full-time employees in ZEA for four-year test period  
The average number of full-time employees on line 4 must exceed the average number of full-time employees on line 5 (see instructions) ..... **5** •



**Schedule C – Computation of the ZEA wage tax credit allowed for the current tax year****Part I - Computation of available ZEA wage tax credit**

13	ZEA wage tax credit carryforward from preceding tax year .....	13	•
14	ZEA wage tax credit computed for the current tax year from line 12 ( <i>see instructions</i> ) .....	14	•
15	ZEA wage tax credit available for current tax year ( <i>add lines 13 and 14</i> ) .....	15	•

**Part II - Computation of ZEA wage tax credit limitation**

16	Current year's tax ( <i>see instructions</i> ) .....	16	•
17	50% limitation ( <i>multiply line 16 by 50% (.50)</i> ) .....	17	•
18	Tax limitation - enter appropriate tax Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax ( <i>whichever is larger</i> ) Article 22 - enter "0" Article 32 - enter the fixed minimum tax of \$250 Article 33 - enter \$250 .....	18	•
19	ZEA wage tax credit limitation ( <i>subtract line 18 from line 16</i> ) .....	19	•
20	ZEA wage tax credit limitation for current tax year ( <i>enter line 17 or line 19 amount, whichever is less;</i> <i>Article 22 taxpayers must enter the amount from line 17</i> ) .....	20	•

**Part III - Computation of ZEA wage tax credit used for current tax year**

21	ZEA wage tax credit used for current tax year ( <i>enter line 15 or line 20 amount, whichever is less</i> ) .....	21	•
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**Part IV - Computation of ZEA wage tax credit carryforward**

22	ZEA wage tax credit available as carryforward ( <i>subtract line 21 from line 15</i> ) .....	22	•
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**Schedule D – Computation of refundable ZEA wage tax credit**

23	Qualified new businesses only: refund of ZEA wage tax credit ( <i>enter the lesser of line 14 or line 22;</i> <i>see instructions</i> ) .....	23	•
24	Refund percentage ( <i>50%</i> ) .....	24	•
25	Refundable ZEA wage tax credit ( <i>multiply line 23 by line 24; see instructions</i> ) .....	25	•
26	ZEA wage tax credit available as a carryforward after refundable wage tax credit ( <i>subtract line 25 from line 22</i> ) .....	26	•

**Need help?**

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

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For general information:	1 800 225-5829
To order forms and publications:	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800



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NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227