



# DTF-601.1 Claim for ZEA Wage Tax Credit

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

1997 calendar yr. filers, check box   
Other filers enter tax period:

beginning	
ending	

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

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Name

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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**

<b>Line A</b>	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 economic development zone (EDZ) wages for the current tax year**

1 Were EDZ 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
Number in 1st year					
Number in 2nd year					
Number in 3rd year					
Number in 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 the 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
Number in 1st year					
Number in 2nd year					
Number in 3rd year					
Number in 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 B – Computation of ZEA Wage Tax Credit for the Current Tax Year

**Part I - Computation of ZEA wage tax credit**

Current tax year	3/31	6/30	9/30	12/31	Total
Number of qualified employees (see instructions)					
<b>6</b> Average number of qualified employees .....					<b>6</b> ●
<b>7</b> Wage tax credit per employee (see instructions) .....					<b>7</b> ●
<b>8</b> Amount of ZEA wage tax credit (multiply line 6 by line 7) .....					<b>8</b>

**Part II - Computation of ZEA wage tax credit for employees not included in Schedule B, Part I**

Current tax year	3/31	6/30	9/30	12/31	Total
Number of qualified employees (see instructions)					
<b>9</b> Average number of qualified employees .....					<b>9</b> ●
<b>10</b> Wage tax credit per employee (see instructions) .....					<b>10</b> ●
<b>11</b> Amount of ZEA wage tax credit (multiply line 9 by line 10) .....					<b>11</b>

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

<b>12</b> ZEA wage tax credit for the current tax year (add line 8 and line 11; enter here and on line 14 ) .....	<b>12</b>
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**Additional Information for Schedule B**

**Names of employees used to compute ZEA wage tax credit for the current tax year**

**Part IV - List below each employee used to compute the ZEA wage tax credit on line 8 (include their social security numbers)**

Employee's name	Social security number	Employee's name	Social security number
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Attach additional sheets if necessary.

**Part V - List below each employee used to compute the ZEA wage tax credit on line 11 (include their social security numbers)**

Employee's name	Social security number	Employee's name	Social security number
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Attach additional sheets if necessary.

**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 .....	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); see instructions)</i> .....	17	●

**18 Tax limitation - enter appropriate tax**Article 9-A - enter the tax on minimum taxable income or fixed dollar minimum tax *(whichever is larger)*

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	●
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20	ZEA wage tax credit limitation for current tax year <i>(enter line 17 or line 19 amount, whichever is less; Article 22 taxpayers must enter the amount from line 17)</i> .....	20	●
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**Part III - Computation of ZEA wage tax credit used for current year tax**

21	ZEA wage tax credit used for current year tax <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	Enter ZEA wage tax credit computed for current tax year from line 14 .....	23	●
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24	Enter ZEA wage tax credit used for current year tax from line 21 .....	24	●
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25	ZEA wage tax credit available for refund <i>(subtract line 24 from line 23)</i> .....	25	●
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26	Refund percentage <i>(see instructions)</i> .....	26	● %
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27	Refundable ZEA wage tax credit <i>(multiply line 25 by line 26; see instructions)</i> .....	27	●
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28	ZEA wage tax credit available as a carryforward after refundable wage tax credit <i>(subtract line 27 from line 22)</i> .....	28	●
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**Need Help?**

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

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**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.