



# DTF-601

New York State Department of Taxation and Finance

## Claim for EDZ Wage Tax Credit

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

1999 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 economic development zone (EDZ)

File this claim with your corporation franchise 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 economic development zone (EDZ) wage tax credit is being claimed on this return: **1st** 2nd 3rd 4th 5th

<b>Line A</b>	Partner in a partnership, New York S corporation shareholder or a beneficiary of a trust: enter your share of the EDZ wage tax credit .....	• \$
	Business name	Identification number

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

**Part I - Payment of EDZ wages for the current tax year**

1 Were EDZ wages paid during the current tax year to full-time employees in jobs created in an EDZ? .....  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 tax 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 the EDZ 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 EDZ					

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

Number of full-time employees in EDZ 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 the EDZ for four-year test period .....

5 Average number of full-time employees in the EDZ 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 EDZ wage tax credit allowed for the current tax year

### Part I - Computation of available EDZ wage tax credit

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

### Part II - Computation of EDZ 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	EDZ wage tax credit limitation ( <i>subtract line 18 from line 16</i> ) .....	19	•
20	EDZ 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	•

### Part III - Computation of EDZ wage tax credit used for current tax year

21	EDZ wage tax credit used for current tax year ( <i>enter line 15 or line 20 amount, whichever is less</i> ) .....	21	•
----	---	----	---

### Part IV - Computation of EDZ wage tax credit carryforward

22	EDZ wage tax credit available as carryforward ( <i>subtract line 21 from line 15</i> ) .....	22	•
----	--	----	---

## Schedule D – Computation of refundable EDZ wage tax credit

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

### Need help?



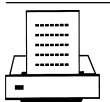
**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the  
New York State Business Tax  
Information Center: 1 800 972-1233

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



**Fax-on-demand forms:** Forms are  
available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** <http://www.tax.state.ny.us>



#### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



#### If you need to write, address your letter to:

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