



Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit

Tax Law – Section 606(k)

IT-6012015 calendar-year filers, mark an X in the box: ☐

Other filers enter tax period:

beginning and ending

File this claim with your Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Taxpayer identification number shown on return
Name of zone equivalent area (ZEA) or empire zone (EZ) (if multiple zones, complete Part 3)	Date of zone designation

Part 1 – Computation of the credit carryover available for the current tax year

1a ZEA wage tax credit carryforward from preceding tax year (see instructions)	1a	.00
1b EZ wage tax credit carryforward from preceding tax year (see instructions)	1b	.00
1c Add lines 1a and 1b	1c	.00
2 Enter your tax from Form IT-201, IT-203, or IT-205 (see below for instructions)	2	.00
IT-201 filers – Enter the tax shown on Form IT-201, line 39, and Form IT-230-I, <i>Worksheet A</i> , line 1. IT-203 filers – Enter the tax shown on Form IT-203, line 46, and IT-203-ATT, line 18. IT-205 filers: Residents – Enter the tax shown on Form IT-205, line 8; Nonresidents or part-year residents – Enter the tax shown on Form IT-205, line 9.		
3 Fifty percent limitation (multiply line 2 by 50% (.5))	3	.00
4 Credit available for current tax year (enter the lesser of line 1c or line 3)	4	.00

Part 2 – Computation of credit used and carried over

5 Tax due before credits (see instructions)	5	.00
6 Credits applied against the tax before this credit (see instructions)	6	.00
7 Subtract line 6 from line 5	7	.00
8 Amount of credit used this year (enter the amount from line 4 or line 7, whichever is less; see instr.) ...	8	.00
9 Amount of credit available for carryover (subtract line 8 from line 1c)	9	.00

Part 3 – Multiple zone information

Name of ZEA or EZ	Date of zone designation



Instructions

The ZEA and EZ wage tax credits have both expired. For tax years beginning after June 13, 2004, you may only claim a ZEA wage tax credit carryover from previous years. For tax years beginning on or after July 1, 2014, you may only claim an EZ wage tax carryover from previous years. Any business that was required to obtain an EZ retention certificate from Empire State Development but was denied one is not eligible to claim any carryover of the credit.

The EZ wage tax credit, including any ZEA wage tax credit, is limited to 50% of the tax imposed under Tax Law section 601 before the allowance of any tax credits.

Line 1a – Enter your carryover of ZEA wage tax credit from your 2014 Form IT-601.1, *Claim for ZEA Wage Tax Credit*.

Line 1b – Enter your carryover of EZ wage tax credit from your 2014 Form IT-601, *Claim for EZ Wage Tax Credit*.

Line 5

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), **plus** any credits shown on line 1 of the *Addbacks worksheet*, in the instructions for Form IT-205, line 12.

Line 6 – If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.
- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Line 8 – Enter the amount from line 8 and code **161** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

