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

CT-601

Tax Law – Former Section 210.19

NEW YORK STATE 2025

All filers must enter tax period:

beginning _____ ending _____

Legal name of corporation	Employer identification number

● Name of empire zone (EZ) or zone equivalent area (ZEA) *(if multiple zones, complete Schedule C)*	● Date of zone designation

File this form with Form CT-3 or CT-3-A.

A If you are claiming this credit as a corporate partner, mark an *X* in the box .... ● **A** [ ]

Schedule A – Calculation of the credit carried forward and available for the current tax year

1	Wage tax credit carryforward from preceding tax year *(see instructions)* .... ●	**1**	
2	Current year's tax *(see instructions)* .... ●	**2**	
3	50% limitation *(multiply line 2 by 50% [0.5]; if claiming a credit carryforward from more than one entity, see instructions)* ●	**3**	

Schedule B – Calculation of credit used and carried over

4	Current year's tax *(see instructions)*	**4**	
5	Enter other credits claimed before the wage tax credit *(see instructions)* .... ●	**5**	
6	Net tax *(subtract line 5 from line 4)*	**6**	
7	Enter the appropriate minimum tax *(see instructions)* .... ●	**7**	
8	Credit limitation *(subtract line 7 from line 6)* .... ●	**8**	
9	Credit limitation for current tax year *(enter the lesser of line 3 or line 8)* .... ●	**9**	
10	Credit used for current tax year *(see instructions)* .... ●	**10**	
11	Credit available as carryforward *(subtract line 10 from line 1)* .... ●	**11**	

Schedule C – Multiple zone information *(if needed, attach additional sheets)*

Name of EZ or ZEA	Date of zone designation