



# DTF-601

New York State Department of Taxation and Finance

## Claim for EZ 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		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.
Name		
Name of empire zone (EZ)		

Circle the tax year for which the empire zone (EZ) 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 EZ wage tax credit ..... •\$	
	Business name	Identification number

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

#### Part I - Payment of EZ wages for the current tax year

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

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

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

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

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

Current tax year	3/31	6/30	9/30	12/31	Total
Number of qualified employees <i>(see instructions)</i>					
<b>6</b> Average number of qualified employees .....					<b>6</b> •
<b>7</b> Wage tax credit per employee .....					<b>7</b> \$1500.00
<b>8</b> Amount of EZ wage tax credit <i>(multiply line 6 by line 7)</i> .....					<b>8</b>

**Part II - Computation of EZ 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 <i>(see instructions)</i>					
<b>9</b> Average number of qualified employees .....					<b>9</b> •
<b>10</b> Wage tax credit per employee .....					<b>10</b> \$ 750.00
<b>11</b> Amount of EZ wage tax credit <i>(multiply line 9 by line 10)</i> .....					<b>11</b>

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

<b>12</b> EZ wage tax credit for the current tax year <i>(add line 8 and line 11; enter here and on line 14 (see instructions))</i> .....	<b>12</b>
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**Additional information for Schedule B – Names of employees used to compute EZ wage tax credit for the current tax year**

**Part IV - List below each employee used to compute the EZ wage tax credit on line 8**

Employee's name	Social security number	Employee's name	Social security number

Attach additional sheets if necessary

**Part V - List below each employee used to compute the EZ wage tax credit on line 11**

Employee's name	Social security number	Employee's name	Social security number

Attach additional sheets if necessary

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

13	EZ wage tax credit carryforward from preceding tax year .....	13	●
14	EZ wage tax credit computed for the current tax year from line 12 (see instructions) .....	14	●
15	EZ wage tax credit available for current tax year (add lines 13 and 14) .....	15	●

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

16	Current year's tax (see instructions) .....	16	●
17	50% limitation (multiply line 16 by 50% (.50) .....	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	EZ wage tax credit limitation (subtract line 18 from line 16) .....	19	●
20	EZ wage tax credit limitation for current tax year (enter line 17 or line 19 amount, whichever is less; Article 22 taxpayers must enter the amount from line 17) .....	20	●

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

21	EZ wage tax credit used for current tax year (enter line 15 or line 20 amount, whichever is less) .....	21	●
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**Part IV - Computation of EZ wage tax credit carryforward**

22	EZ wage tax credit available as carryforward (subtract line 21 from line 15) .....	22	●
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**Schedule D – Computation of refundable EZ wage tax credit**

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

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

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TAXPAYER ASSISTANCE BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227