Please Note: Recent legislation requires all taxpayers filing this form to attach a retention certificate issued by Empire State Development.

See TSB-M-09(5)C, (4)I, Legislative Changes to the Empire Zones *Program*, for details.

Form CT-601, Claim for EZ Wage Tax Credit, continues below.



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

Staple forms here New York State Department of Taxation and Finance

Claim for EZ Wage Tax Credit Tax Law — Sections 187-m, 210.19, 1456(e), and 1511(g)

All filers must enter tax period: beginning ending

			F	File this claim with you	r corporation franchise	
Name			ta	tax return: Form CT-3, CT-3-A, CT-3-S,		
Name of empire zone (EZ)	• D	ate of EZ designation		CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, CT-33-NL, or CT-185.		
Mark an X in the appropriate box to ir	dicate the tay yea	r for which the E	7 wage tay			
credit is being claimed on this return.				2nd • □ 3rd •	4th • 5th • □	
Mark an X in the box if you are a Cle	an Energy Enterp	rise (CEE) certifi	ed under Gener	al Municipal Law Articl	e 18-B	
Schedule A — Eligibility require questions in Schedule A before						
Part 1 — Payment of EZ wages for	the current tax y	ear				
 Were EZ wages paid during the 	current tax year to	full-time employ	ees in jobs crea	ated in an EZ?	Yes • No 🗌	
If you answered Yes to the question you have any available EZ wage t passed through to you from a par	ax credit carryove	r from a precedir				
Part 2 — Computation of average nu	umber of full-time	employees in Ne	ew York State fo	r the current tax year a	and four-year base period	
Current tax year	March 31	June 30	September 3	30 December 31	Total	
Number of full-time employees in New York State						
2 Average number of full-time emp	oloyees in New Yor	k State for curre	nt tax year (do n	ot round) • 2.		
Number of full-time employees in New York State during four-year base period	March 31	June 30	September 3	30 December 31	Total	
First year						
Second year						
Third year						
Fourth year						
Total number of full-time employees	in New York State	for four-year bas	se period			
3 Average number of full-time emp	oloyees in New York	k State for four-ye	ear base period	(do not round)• 3.		
Does the average number of full employees on line 3?	l-time employees c	on line 2 exceed	the average nur	nber of full-time	Yes ● No	

If you answered Yes to the question above, complete Part 3. If you answered No, you cannot compute a credit for the current tax year. If you have any available EZ wage tax credit carryover from a preceding tax year, go to Schedule C. If you have any EZ wage tax credit passed through to you from a partnership go to line 19. CEEs see instructions.

Part 3 — Computation of average (CEEs do not complete this part)	number of full-tim	ne employees	in the EZ for the cur	rent tax year a	and	four-year base period
Current tax year	March 31	June 30	September 30	December 3	31	Total
Number of full-time employees in EZ			·			
4 Average number of full-time emp	oloyees in the EZ t	for current tax	year (do not round)	•	4.	
Number of full-time employees in EZ during four-year base period	March 31	June 30	September 30	December 3	21	Total
First year	Water 61	00110 00	Ocpterriber 66	December	, ,	Τοται
Second year						
Third year						
Fourth year						
Total number of full-time employees	in the EZ for four-	vear base perio	od			
5 Average number of full-time emp						
Does the average number of full average number of full-time el	-time employees	on line 4 excee	d the			Yes No
If you answered Yes to the question a cannot compute a credit for the cu to Schedule C. If you have an EZ	above, go to Sched	dule B to calcul ou have any av	ate the credit for the callable EZ wage tax callable	urrent tax year	r. If y fron	ou answered No, you
Schedule B – Computation	of EZ wage tax	x credit for	the current tax y	ear		
Enter the number of full-time employed that were employed in the zone as of the same as of the computation of EZ wage	ne zone designatio	n date				
Current tax year	March 31	June 30	September 30	December 3	31	Total
Number of qualified targeted employees						
6 Average number of qualified targe7 Wage tax credit per employee			•	´ 1	6. 7.	3,000.00
8 Amount of EZ wage tax credit for	r qualified targete	d employees (n	multiply line 6 by line 7)		8.	·
List below the name and social se line 8 (qualified targeted employed						
Employee's name	Social secu	rity number	Employee's	s name		Social security number
						•
Part 2 — For taxpayers certified in employees who received					r qu	alified targeted
Current tax year	March 31	June 30	September 30	December 3	31	Total
Number of qualified targeted employees						
9 Average number of qualified target	eted employees (ro	und to two decima	al places; do not round to v	vhole number) •	9.	
10 Wage tax credit for each employ11 Amount of EZ wage tax credit for	ee				10. 11.	3,500.00
List below the name and social se	curity number of	each employe	ee included in the co	mputation of	the	
line 11 (qualified targeted employe Employee's name		rity number	Employee's		ı auc	Social security number
Litipioyee's flattie	Social Section	inty number	Employees	naille		Godiai Security Humber
		+				

-	r qualified employecurity number of ecessary.) Social secu	ees (multiply line each employee rity number	e included in the co	13. 14. omputation of the	1,500.00 EZ wage tax credit on Social security number
3 Wage tax credit per employee 4 Amount of EZ wage tax credit for ist below the name and social seeme 14. (Attach additional sheets if not be in the imployee's name Part 4 — For taxpayers certified in Schedule B, Part 1 or 2 will current tax year	r qualified employer curity number of ecessary.) Social secu	ees (multiply line each employee rity number	e included in the co	13. 14. omputation of the	EZ wage tax credit on
4 Amount of EZ wage tax credit for ist below the name and social section 14. (Attach additional sheets if not be included in the imployee's name Part 4 — For taxpayers certified in Schedule B, Part 1 or 2 will current tax year	r qualified employecurity number of ecessary.) Social secu	ees (multiply line each employee rity number ion of EZ wage	e included in the co	omputation of the	EZ wage tax credit on
ist below the name and social secone 14. (Attach additional sheets if not be sheet) if not be sheet in the sh	curity number of ecessary.) Social secu	rity number	Eincluded in the co	mputation of the	
ne 14. (Attach additional sheets if no Employee's name art 4 — For taxpayers certified in Schedule B, Part 1 or 2 wi	ecessary.) Social secu an IZ; Computat ho received wag	rity number	Employee's	s name	
Employee's name art 4 — For taxpayers certified in Schedule B, Part 1 or 2 w	Social secu	ion of EZ wage	. ,		Social security number
Part 4 — For taxpayers certified in Schedule B, Part 1 or 2 w Current tax year	an IZ; Computat	ion of EZ wage	. ,		Social security number
Schedule B, Part 1 or 2 w	ho received wag	ion of EZ wage	tax credit for quali		
Schedule B, Part 1 or 2 w Current tax year	ho received wag	ion of EZ wage	tax credit for quali		
Schedule B, Part 1 or 2 w	ho received wag	ion of EZ wage	tax credit for quali		
Schedule B, Part 1 or 2 w	ho received wag	ion of EZ wage	tax credit for quali		
Schedule B, Part 1 or 2 w	ho received wag	ion of EZ wage es in excess of	tax credit for quali		
Schedule B, Part 1 or 2 w	ho received wag	es in excess of		ified employees n	ot included in
Current tax year Number of qualified employees	March 21		\$40,000 for the tax	year (see instruction	ons)
Number of qualified employees	iviai CH 3 I	June 30	September 30	December 31	Total
5 Average number of qualified emp	ployees (round to t	wo decimal places	; do not round to whole	number) • 15.	
6 Wage tax credit per employee					2,000.00
7 Amount of EZ wage tax credit for					
ist below the name and social sec		each employee	included in the co	emputation of the	EZ wage tax credit on
ine 17. (Attach additional sheets if no		9 I			0 1 1 1
Employee's name	Social secu	rity number	Employee's	s name	Social security number
		l			
Part 5 — Computation of EZ wage	tax credit for the	current tax yea	ar (see instructions)		
8 EZ wage tax credit for the curren				• 18.	
9 EZ wage tax credit from partners					
20 Total EZ wage tax credit for current			here and on line 22)	• 20.	
Part 6 — Partnership information (eets if necessary)			
Name o	of partnership		Ta	xpayer ID	Amount of credit
			<u>_</u>		
Schedule C — Amount of EZ	wage tax cre	dit available	for the current	tax vear (see in	nstructions)
21 EZ wage tax credit carryforward					
22 EZ wage tax credit carrylorward 22 EZ wage tax credit computed for		-			
23 EZ wage tax credit computed for a					

Fifty percent limitation (from line 39) Zone name Amount of credit Column A amount – column B Total amount from line 39) Total amount used	Sal	andula D. Anniia	ation of E7 wags toy arodit for the surrent toy year /		
24. 25 Fifty percent limitation (see instructions)				ructic	ons)
25 Fifty percent limitation (see instructions). Taxpayers claiming wage tax credits in multiple EZs and ZEAs must complete Schedule F. Part 2 — Computation of tax limitation 26 Current year's tax (enter amount from line 24; Form CF33 and CF33-A filers see instructions). 27. 28 Net tax (subtract line 27 from line 28). 29 Enter appropriate tax: Article 9 — enter 10 Article 32 — enter the fixed minimum tax able income or fixed dollar minimum tax (whichever is greater) Article 32 — enter the fixed minimum tax of 250 Article 33 — enter 250. 30 EZ wage tax credit limitation for current tax year (enter the lesser of line 25 or line 30 amount). 31 EZ wage tax credit limitation for current tax year (enter the lesser of line 25 or line 30 amount). 31 EZ wage tax credit used for current tax year (enter the lesser of line 23 or line 31 amount here and on your franchise lax return). Part 3 — Computation of EZ wage tax credit carryforward 33 EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions). 34 Qualified or new businesses only: EZ wage tax credit available for refund (see instructions). 35 Refund percentage (60%). 36 Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35). 36 Qualified or new businesses only: EZ wage tax credit ine 36a to be expliced as an overpayment to next year's tax (subtract line 36b from 36a). 36 Qualified or new businesses only: EZ wage tax credit ine 36a to be expliced as an overpayment to next year's tax (subtract line 36b from 36a). 37 EZ wage tax credit vailable to be carried forward (subtract line 36a from line 33a). 38 Da. 39 Da. 30 Da. 31 Da. 32 Da. 33 Da. 34 Da. 35 Da. 36 Da. 36 Da. 37 Da. 38 Da. 39 Da. 39 Da. 39 Da. 30 Da. 30 Da. 30 Da. 31 Da. 32 Da. 33 Da. 34 Da. 35 Da. 36 Da. 36 Da. 37 Da. 38 Da. 39 Da. 39 Da. 30 Da. 30 Da. 30 Da. 31 Da. 32 Da. 33 Da. 34 Da. 35 Da. 36 Da. 37 Da. 38 Da. 39 Da. 39 Da. 30 Da. 30 Da. 30 Da. 31 Da. 31 Da		•		1	
Taxpayers claiming wage tax credits in multiple EZs and ZEAs must complete Schedule F. Part 2 — Computation of tax limitation 26. Current year's tax (enter amount from line 24; Form CT-33 and CT-33-A filers see instructions)		•			
Part 2 — Computation of tax limitation 26 Current year's tax (enter amount from line 24; Form CT-33 and CT-33-A fillers see instructions)	25			25.	
26. Current year's tax (enter amount from line 24; Form CT-33 and CT-33-A filers see instructions)					
27. Cedits claimed before the EZ wage tax credit (see instructions)	Part	2 — Computation of t	ax limitation		
28 Nett ax (subtract line 27 from line 26)	26	Current year's tax (enter	r amount from line 24; Form CT-33 and CT-33-A filers see instructions)	26.	
29 Enter appropriate tax: Article 9 — enter 10 Article 9 — A — enter the tax on minimum taxable income or fixed dollar minimum tax (whichever is greater) Article 32 — enter the fixed minimum tax of 250 Article 32 — enter 250	27	Credits claimed before	the EZ wage tax credit (see instructions)	27.	
Article 9 — enter 10 Article 9-A — enter the tax on minimum tax able income or fixed dollar minimum tax (whichever is greater) Article 32 — enter the fixed minimum tax of 250 Article 33 — enter 250	28	Net tax (subtract line 27 f	rom line 26)	28.	
Article 9-A — enter the tax on minimum taxable income or fixed dollar minimum tax (whichever is greater) Article 32 — enter the fixed minimum tax of 250 Article 33 — enter 250 30 EZ wage tax credit limitation (subtract line 29 from line 28) 31 EZ wage tax credit limitation for current tax year (enter the lesser of line 25 or line 30 amount) 31 EZ wage tax credit used for current tax year (enter the lesser of line 23 or line 31 amount here and on your franchise tax return) Part 4 — Computation of EZ wage tax credit carryforward 33 EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions) Schedule E — Computation of refundable EZ wage tax credit (Article 9, section 185 and Article 9-A only; see instructions) A Qualified or new businesses only: EZ wage tax credit available for refund (see instructions) See Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35) Sa Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded Sa Qualified or new businesses only: EZ wage tax credit on line 36a to be applied as an overpayment to next year's tax (subtract line 36b from 36a) Fix year tax (subtract line 36b from 36a) Schedule F — Computation of 50% limitation A Manual of EX and EX	29	Enter appropriate tax:			
Article 32 — enter the fixed minimum tax of 250 Article 33 — enter 250 30 EZ wage tax credit limitation (subtract line 29 from line 28)		Article 9 — enter 10			
Article 33 — enter 250		Article 9-A — enter the t	tax on minimum taxable income or fixed dollar minimum tax (whichever is greater)		
30. 30. 31. 22 wage tax credit limitation (subtract line 29 from line 28)			,		
30. 30. 31. 22 wage tax credit limitation (subtract line 29 from line 28)				29.	
31 EZ wage tax credit limitation for current tax year (enter the lesser of line 25 or line 30 amount)					
Part 3 — Computation of EZ wage tax credit used for the current tax year 32 EZ wage tax credit used for current tax year (enter the lesser of line 23 or line 31 amount here and on your franchise tax return)		<u> </u>	· · · · · · · · · · · · · · · · · · ·		
32 EZ wage tax credit used for current tax year (enter the lesser of line 23 or line 31 amount here and on your franchise tax return)					
Part 4 — Computation of EZ wage tax credit carryforward 33 EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions)		· · · · · · · · · · · · · · · · · · ·	<u> </u>		
Part 4 — Computation of EZ wage tax credit carryforward 33 EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions)	32	•			
33 EZ wage tax credit available as carryforward (subtract line 32 from line 23; see instructions)	Dort			32.	
Schedule E — Computation of refundable EZ wage tax credit (Article 9, section 185 and Article 9-A only; see instruct 34 Qualified or new businesses only: EZ wage tax credit available for refund (see instructions)				T	
34. Qualified or new businesses only: EZ wage tax credit available for refund (see instructions) 35. Refund percentage (50%) 36. Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35) 36. 36. 36. 36. 36. 36. 36. 36. 36. 36.	33	E∠ wage tax credit avai	lable as carryforward (subtract line 32 from line 23; see instructions)	33.	
35. Refund percentage (50%)	Sch	nedule E — Compu	utation of refundable EZ wage tax credit (Article 9, section 185 an	d Artı	icle 9-A only; see instructions)
36a Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35) 36a. 36b Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded	34	Qualified or new busine	esses only: EZ wage tax credit available for refund (see instructions)	34.	
36a Qualified or new businesses only: EZ wage tax credit available for refund (multiply line 34 by line 35) 36a. 36b Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded	35	Refund percentage (509	%)	35.	.5
36b Qualified or new businesses only: EZ wage tax credit on line 36a to be refunded					
36c Qualified or new businesses only: EZ wage tax credit on line 36a to be applied as an overpayment to next year's tax (subtract line 36b from 36a)					
to next year's tax (subtract line 36b from 36a)					
37. Schedule F — Computation of 50% limitation for multiple wage tax credit claims (see instructions) Part 1 — Computation of 50% limitation 38. Current year's tax (from line 24)			36c		
Schedule F — Computation of 50% limitation Part 1 — Computation of 50% limitation 38					
Part 1 — Computation of 50% limitation 38		LZ Wago tax oroan avai	iable to be duffed forward (dubitation into dod from into do)	07.	
38 Current year's tax (from line 24) 38. 39 Fifty percent limitation (multiply line 38 by 50% (.5)) 39. Part 2 — Unused EZ wage tax credit 50% limitation A B A A A A B A A B A B A B A B A B A				S (se	ee instructions)
39 Fifty percent limitation (multiply line 38 by 50% (.5)) Part 2 — Unused EZ wage tax credit 50% limitation A B A B A A B A B A B A B A B A B A B					T
Part 2 — Unused EZ wage tax credit 50% limitation A B A A A A A A A A A A A A A A A A A					
A Amount of EZ and ZEA wage tax credits applied prior to this credit Zone name Amount of credit Total amount used C Unused EZ and ZEA wag credit 50% limitation (column A amount – column B Total amount) Total amount used	39 Fifty percent limitation (multiply line 38 by 50% (.5))				
Amount of EZ and ZEA wage tax credits applied prior to this credit Zone name Amount of credit Zone name Amount of credit Column A amount – column B Total amount (column A amount – column B Total amount — column B Tota	Part	2 — Unused EZ wage	tax credit 50% limitation		
Amount of EZ and ZEA wage tax credits applied prior to this credit Zone name Amount of credit Zone name Amount of credit Column A amount – column B Total amount (column A amount – column B Total amount — column B Tota		A	В		С
Fifty percent limitation (from line 39) Zone name Amount of credit (column A amount – column B Total amount) Total amount used			Amount of EZ and ZEA wage tax credits applied prior to this credit		Unused EZ and ZEA wage tax
Fifty percent limitation (from line 39) Total amount used			7		credit 50% limitation
(from line 39) Total amount used			Zone name Amount of credit		(column A amount – column B Total amount used)
Total amount used					
		(110111 11110 39)			
			Total amount used		
40 Unused EZ wage tax credit limitation (subtract column B total from column A; enter here and on line 25) 40.	40	Unused EZ wage tax cr	redit limitation (subtract column B total from column A: enter here and on line 25)	40.	