



# Claim for ZEA Wage Tax Credit

Tax Law — Section 606(k)

# IT-601.1

2008 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)	Date of ZEA designation

The ZEA wage tax credit for all zone equivalent areas expired on June 13, 2004. For tax years beginning after June 13, 2004, you may only claim a ZEA wage tax carryover from previous years.

## Part 1 — Computation of the ZEA wage tax credit carryover allowed for the current tax year

- 1 Enter the amount of the ZEA wage tax credit carryover from the preceding tax year ..... **1.**  .
- 2 Enter your tax from Form IT-201, IT-203, or IT-205 (see below for instructions) ..... **2.**  .

**IT-201 filers** — Enter the tax shown on Form IT-201, line 39, and Form IT-230-I, *Worksheet A*, 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% (.50)) ..... **3.**  .
- 4 ZEA wage tax credit used for current tax year (enter the lesser of line 1, line 2 (after deducting any non-refundable or non-carryover credits), or line 3) ..... **4.**  .

**Individuals** — Enter the line 4 amount and code **160** on Form IT-201-ATT, line 6, or on Form IT-203-ATT, line 7.

**Fiduciaries** — Include the line 4 amount on Form IT-205, line 10.

## Part 2 — Computation of ZEA wage tax credit carryover

- 5 ZEA wage tax credit available as a carryover to future years (subtract line 4 from line 1; see Note below) **5.**  .

If line 4 is equal to line 1, leave line 5 blank. You do not have any available carryover.

**Note:** You will need to refer to this figure when completing your 2009 Form IT-601.1. Any portion of the ZEA wage tax credit carryover that is disallowed in the current tax year as a result of the limitation may be carried forward.

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

