



Claim for ZEA Wage Tax Credit

Tax Law – Section 606(k)

IT-601.1

2009 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 <input type="text"/>
Name of zone equivalent area (ZEA)	Date of ZEA designation <input type="text"/>

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 your 2008 Form IT-601.1, line 5 ... **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 2010 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.

