PROCESS CODE - 0539C

KEY

Data Captured Fields	Data NOT Captured	Repeating Schedule

DCMT_LCTR_NMBR

NEW YORK STATE 2026

Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Including the ZEA Wage Tax Credit

Tax Law – Former Section 210.19

TAX_TYPE_CD

CT-601

All filers must enter tax period:

beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT

Legal name of corporation	Employer identification number
LEGAL_NAME	EXT_TP_ID
Name of empire zone (EZ) or zone equivalent area (ZEA) *(if multiple zones, complete Schedule C)*	Date of zone designation
EZ_WG_ZONE_NAME	EZ_WG_ZONE_DATE

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 EZ_WG_PRTNR_IND • **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**	EZ_WG_PRIOR_AMT	
2	Current year's tax *(see instructions)*	**2**	EZ_WG_CUR_TX_AMT	
3	50% limitation *(multiply line 2 by 50% [0.5]; if claiming a credit carryforward from more than one entity, see instructions)*	**3**	EZ_WG_LMT50_AMT	

Schedule B – Calculation of credit used and carried over

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

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

Name of EZ or ZEA	Date of zone designation
CT601MULTIZONE1NFO	
zoneInfo	
ZONE_NAME	ZONE_DSGN_DATE

BAR_1D_CODE

460001260099