

## **WHERE TO CLAIM A “ZONE” CREDIT**

- 1) Fill out the Business Privilege Tax & Net Profits Tax Forms without regard for any “Zone” activity through the following lines:
  - A) 2005 Business Privilege Tax return - thru Line 6A
  - B) 2005 Net Profits Tax return - thru Line 6A
- 2) Complete the applicable “Zone” schedules in this booklet.
- 3) Enter the “Zone” credit for the following returns as follows:
  - A) 2005 Business Privilege Tax - on Line 6B
  - B) 2005 Net Profits Tax - on Line 6B
- 4) On the 2005 BPT return, Page 1 or the Summary Page, Line 4 – reduce the mandatory estimated payment for 2006 BPT by the amount of the BPT “Zone” credit for 2005.
- 5) Complete the rest of the form and mail the tax returns to the address indicated at the bottom of the “Contents” page.