

WHERE TO CLAIM A KOZ CREDIT

- 1) **Fill out the Business Privilege Tax & Net Profits Tax Forms without regard for any KOZ activity.**

Fill Out: A) 2002 Business Privilege Tax return thru Line 4A

B) 2001 Business Privilege Tax- New Start thru Line 4A

C) 2001 Net Profits Tax return thru Line 6A

- 2) **Complete the applicable KOZ schedules in this booklet.**

- 3) **Enter the KOZ credit for the following returns as follows:**

A) 2002 Business Privilege Tax on Line 4B

B) 2001 Business Privilege Tax-New Start on Line 4B

C) 2001 Net Profits Tax on Line 6B

- 4) **Complete the rest of the form and follow the special filing instructions indicated at the bottom of the “Contents” page.**