

WHERE TO CLAIM A “ZONE” CREDIT

- 1) Fill out the Business Privilege Tax & Net Profits Tax Forms without regard for any “Zone” activity.
 - A) 2003 Business Privilege Tax return - thru Line 6A
 - B) 2003 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) 2003 Business Privilege Tax - on Line 6B
 - B) 2003 Net Profits Tax - on Line 6B
- 4) On the 2003 BPT return, Page 1 or Page 3, Line 4 – reduce the mandatory estimated payment for 2004 BPT by the amount of the BPT “Zone” credit for 2003.
- 5) Complete the rest of the form and mail the tax returns to the address indicated at the bottom of the “Contents” page.