



# DTF-619

New York State Department of Taxation and Finance

## Claim for QETC Facilities, Operations, and Training Credit

Tax Law — Articles 9-A and 22

All filers must enter tax period: beginning  ending

Name(s) as shown on return	Taxpayer identification number
<input style="width:95%" type="text"/>	<input style="width:95%" type="text"/>

File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S or with personal income tax return Form IT-201, IT-203, IT-204, or IT-205. (See instructions, Form DTF-619-I, for assistance.)

Mark an **X** in the box for the tax year for which you are claiming the qualified emerging technology company (QETC) facilities, operations, and training credit on this form: 1<sup>st</sup> •  2<sup>nd</sup> •  3<sup>rd</sup> •  4<sup>th</sup> •  or (only if relocating from incubator facility) 5<sup>th</sup> •

**Line A** — Partner in a partnership, S corporation shareholder, or beneficiary of an estate or trust.

Business name	Taxpayer identification number
<input style="width:95%" type="text"/>	<input style="width:95%" type="text"/>

### Schedule A — QETC eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)

#### Part 1 — Location and sales (Mark an X in the appropriate boxes.)

- 1 Is the company located in New York State? ..... Yes •  No •
- 2 Are the total annual product sales of the company \$10,000,000 or less? ..... Yes •  No •
- If you answered *Yes* to questions 1 and 2, continue with Part 2.  
If you answered *No* to either question 1 or 2, **stop**. You cannot claim this credit for the current tax year.

#### Part 2 — QETC business activities

##### Primary products and services

- 3 Does the company develop or create products or services that are classified as emerging technologies?.. Yes  No

If *Yes*, enter in the box below a description of the company's emerging technology products or services, and continue with line 4.

If *No*, **stop**. You cannot claim this credit.

- 4 Enter the gross receipts or sales from all the company's products or services included on your federal return ..... • 4.  .
- If line 4 is zero, skip lines 5 through 7 and continue with line 8. If line 4 is greater than zero, continue with line 5.
- 5 Enter the gross receipts or sales from the company's emerging technology products or services described on line 3 included on your federal return ..... • 5.  .
- 6 Divide line 5 by line 4 (round the result to the fourth decimal place) ..... 6.  .  %
- 7 Is the percentage on line 6 greater than 50%? ..... Yes  No
- If *Yes*, continue with Schedule B.  
If *No*, and line 4 is greater than zero, **stop**. You cannot claim this credit.
- 8 Enter the total expenditures attributable to the development or creation of emerging technology products or services included on your federal return ..... • 8.  .
- 9 Enter the total expenditures included on your federal return ..... • 9.  .
- 10 Divide line 8 by line 9 (round the result to the fourth decimal place) ..... 10.  .  %
- 11 Is the percentage on line 10 greater than 50%? ..... Yes  No
- If *Yes*, continue with Schedule B. If *No*, **stop**. You cannot claim this credit.

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**Schedule B – Credit eligibility requirements**

**Part 1 – Employment**

- 12 Number of full-time employees employed in New York State and elsewhere during the tax year (see instr.) ..... • 12.
- 13 Is the number of employees on line 12 one hundred (100) or less? ..... Yes  No   
 If Yes, continue with line 14.  
 If No, **stop**. You are not eligible to claim this credit.
- 14 Number of employees on line 12 who are employed in New York State ..... • 14.
- 15 Divide line 14 by line 12 (round the result to the fourth decimal place) ..... 15.  .  %
- 16 Does the percentage on line 15 equal or exceed 75%? ..... Yes  No   
 If Yes, continue with line 17.  
 If No, **stop**. You are not eligible to claim this credit.

**Part 2 – Research and development activities**

- 17 Enter the amount of research and development funds ..... • 17.  .
- 18 Enter the amount of net sales for the current tax year reported on your federal return. (If you have any amount of R&D funds, but zero net sales, mark the Yes box on line 20.) ..... • 18.  .
- 19 Research and development funds percentage (divide line 17 by line 18; round the result to the fourth decimal place) ..... 19.  .  %
- 20 Does the percentage on line 19 equal or exceed 6%? ..... Yes  No   
 If Yes, continue with line 21.  
 If No, **stop**. You are not eligible to claim this credit.

**Part 3 – Gross revenues**

- 21 For tax year 2010, were your gross revenues, along with the gross revenues of affiliates and related members, \$20,000,000 or less? ..... Yes •  No •   
 If Yes, continue with Schedule C.  
 If No, **stop**. You are not eligible to claim this credit.

**Schedule C – Computation of credit component amounts**

**Part 1 – Research and development property credit component**

A Description of property, expense, or fee (list each and attach schedule if needed)	B Date placed in service (mm-dd-yyyy)	C Cost, basis, expense, or fee		D Credit (column C x 18% (.18))
Totals from attached schedule, if needed .....				
22 Research and development property credit component amount (add column D amounts) .....				

**Schedule C (continued)**

**23 Beneficiary:** Enter your share of the estate's or trust's research and development property credit component ..... ● **23.**  .

**24** Total research and development property credit component (add lines 22 and 23) ..... ● **24.**  .

**Fiduciaries:** Include the line 24 amount on the *Total* line of Schedule D, column C, and continue with Part 2.

**All others:** Continue with Part 2.

**Part 2 – Qualified research expenses credit component**

A Description of expense	B Date paid or incurred (mm-dd-yyyy)	C Cost	D Credit (column C × 9% (.09))
Totals from attached schedule, if needed .....			

**25** Qualified research expenses credit component amount (add column D amounts)..... ● **25.**  .

**26 Beneficiary:** Enter your share of the estate's or trust's qualified research expenses credit component ..... ● **26.**  .

**27** Total qualified research expenses credit component (add lines 25 and 26) ..... ● **27.**  .

**Fiduciaries:** Include the line 27 amount on the *Total* line of Schedule D, column D, and continue with Part 3.

**All others:** Continue with Part 3.

**Part 3 – Qualified high-technology training expenditures credit component**

A Employee name	B Social security number	C Description of qualified high-technology training expense	D Date paid or incurred (mm-dd-yyyy)	E Amount of expense	F Credit (enter the lesser of column E or \$4,000)
Total from attached schedule, if needed .....					

**28** Qualified high-technology training expenditures credit component amount (add column F amounts)... ● **28.**  .

**29 Beneficiary:** Enter your share of the estate's or trust's qualified high-technology training expenditures credit component ..... ● **29.**  .

**30** Total qualified high-technology training expenditures credit component (add lines 28 and 29) ..... ● **30.**  .

**Fiduciaries:** Include the line 30 amount on the *Total* line of Schedule D, column E, and continue with line 31.

**All others:** Continue with line 31.

**31** Total credit component amount (add lines 24, 27, and 30) ..... ● **31.**  .

**Fiduciaries:** Complete Schedule D.

**All others:** Enter the line 31 amount on line 32.



**Schedule D – Beneficiary’s and fiduciary’s share of credit**

A Beneficiary’s name (same as Form IT-205, Schedule C)	B Identifying number	C Share of research and development property credit component	D Share of qualified research expenses credit component	E Share of qualified high-technology training expenditures credit component	F Total credit (add columns C, D, and E)
Total					•
Totals from attached schedule, if needed					•
Fiduciary					•

**Schedule E – Credit limitation**

- 32** Total credit component amounts ..... ● **32.**  .
- Fiduciaries:** Enter the amount from the *Fiduciary* line of Schedule D, column F.  
**All others:** Enter the line 31 amount.
- 33** Credit limitation ..... **33.**  2 5 0 0 0 0 .  0 0
- 34** Available credit after limitation (enter the amount from line 32 or line 33, whichever is less) ..... ● **34.**  .
- 35 Partners and S corporation shareholders:** Enter your share of the partnership’s or S corporation’s credit (see instructions) ..... ● **35.**  .
- 36** Total available credit (add lines 34 and 35; see instructions) ..... ● **36.**  .

**Schedule F – Application of the QETC facilities, operations, and training credit (Article 9-A only)**

- 37** Enter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77, plus any net recapture of credits ..... ● **37.**  .
- 38** Tax credits claimed before the QETC facilities, operations, and training credit (see instructions) ..... ● **38.**  .
- 39** Subtract line 38 from line 37 ..... ● **39.**  .
- 40** Enter the higher of the tax on the minimum taxable income base or the fixed-dollar minimum tax (from Form CT-3, line 81, or Form CT-3-A, line 80) ..... ● **40.**  .
- 41** QETC facilities, operations, and training credit limitation (subtract line 40 from line 39; if line 40 is greater than line 39, enter 0 on line 40) ..... ● **41.**  .
- 42** QETC facilities, operations, and training credit to be used this period (enter the amount from line 36 or line 41, whichever is less; see instructions) ..... ● **42.**  .
- 43** Unused QETC facilities, operations, and training credit (subtract line 42 from line 36; see instr.) ... ● **43.**  .
- 44** Amount of unused credit to be refunded (see instructions) ..... ● **44.**  .
- 45** Amount of unused credit to be applied as an overpayment to next period (subtract line 44 from line 43; see instructions) ..... ● **45.**  .

