



# DTF-619

(Revised 9/12)

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
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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 return: 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
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### 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 you answered No to line 3, **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 the amount on line 4 is zero, skip lines 5 through 7 and continue with line 8. If the amount entered on 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 the amount on line 5 by the amount on line 4 (round the result to the fourth decimal place) ..... **6.**  .  %

- 7 Is the percentage entered on line 6 greater than 50%? ..... Yes  No

If you answered Yes to question 7, continue with Schedule B.

If the amount on line 4 is greater than zero and you answered No to question 7, **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 the amount on line 8 by the amount on line 9 (round the result to the fourth decimal place) ..... **10.**  .  %

- 11 Is the percentage entered on line 10 greater than 50%? ..... Yes  No

If you answered Yes, continue with Schedule B. If you answered No, **stop**. You cannot claim this credit.

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Please file this original scannable form with the Tax Department.

**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 entered on line 12 one hundred (100) or less? ..... Yes  No   
 If you answered Yes to question 13, continue with line 14.  
 If you answered No to question 13, **stop.** You are not eligible to claim this credit.
- 14 Number of employees entered on line 12 above who are employed in New York State ..... • **14.**
- 15 Divide the amount on line 14 by the amount on 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 you answered Yes to question 16, continue with line 17.  
 If you answered No to question 16, **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 the amount on line 17 by the amount on line 18, and round the result to the fourth decimal place.) ..... **19.**  .  %
- 20 Does the percentage on line 19 equal or exceed 6%? ..... Yes  No   
 If you answered Yes to question 20, continue with line 21.  
 If you answered No to question 20, **stop.** You are not eligible to claim this credit.

**Part 3 – Gross revenues**

- 21 For tax year 2008, were your gross revenues, along with the gross revenues of affiliates and related members, \$20,000,000 or less? ..... Yes •  No •   
 If you answered Yes to question 21, continue with Schedule C.  
 If you answered No to question 21, **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 × rate of 18% (.18))
Totals from attached schedule, if needed .....				
22 Research and development property credit component amount (add amounts in column D and enter the total here) • <b>22.</b>				

**Schedule C (continued)**

<b>Partner</b>	<b>23</b>	Partner in a partnership - enter your share of the partnership's research and development property credit component .....	<b>23.</b>	<input type="text"/>	<input type="text"/>
<b>S corporation shareholder</b>	<b>24</b>	S corporation shareholder - enter your share of the S corporation's research and development property credit component .....	<b>24.</b>	<input type="text"/>	<input type="text"/>
<b>Beneficiary</b>	<b>25</b>	Beneficiary - enter your share of the estate's or trust's research and development property credit component .....	<b>25.</b>	<input type="text"/>	<input type="text"/>
	<b>26</b>	Total research and development property credit component (add lines 22 through 25) .....	<b>26.</b>	<input type="text"/>	<input type="text"/>

**Fiduciaries** – Include the line 26 amount on the *Total* line of Schedule D, column C, and continue with Part 2.  
**S corporations** – Enter the line 26 amount on the appropriate line of Form CT-34-SH and continue with Part 2.  
**Partnerships** – Enter the line 26 amount on Form IT-204, line 137, and continue with Part 2.  
**All others** – Continue with Part 2.

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

<b>A</b> Description of expense	<b>B</b> Date paid or incurred (mm-dd-yyyy)	<b>C</b> Cost	<b>D</b> Credit (column C x rate of 9% (.09))
Totals from attached schedule, if needed .....			
<b>27</b> Qualified research expenses credit component amount (add amounts in column D and enter the total here) •			<b>27.</b> <input type="text"/>

<b>Partner</b>	<b>28</b>	Partner in a partnership - enter your share of the partnership's qualified research expenses credit component .....	<b>28.</b>	<input type="text"/>	<input type="text"/>
<b>S corporation shareholder</b>	<b>29</b>	S corporation shareholder - enter your share of the S corporation's qualified research expenses credit component .....	<b>29.</b>	<input type="text"/>	<input type="text"/>
<b>Beneficiary</b>	<b>30</b>	Beneficiary - enter your share of the estate's or trust's qualified research expenses credit component .....	<b>30.</b>	<input type="text"/>	<input type="text"/>
	<b>31</b>	Total qualified research expenses credit component (add lines 27 through 31) .....	<b>31.</b>	<input type="text"/>	<input type="text"/>

**Fiduciaries** – Include the line 31 amount on the *Total* line of Schedule D, column D, and continue with Part 3.  
**S corporations** – Enter the line 31 amount on the appropriate line of Form CT-34-SH and continue with Part 3.  
**Partnerships** – Enter the line 31 amount on Form IT-204, line 138, and continue with Part 3.  
**All others** – Continue with Part 3.

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

<b>A</b> Employee name	<b>B</b> Social security number	<b>C</b> Description of qualified high-technology training expense	<b>D</b> Date paid or incurred (mm-dd-yyyy)	<b>E</b> Amount of expense	<b>F</b> Credit (enter the lesser of column E or \$4,000)
Total from attached schedule, if needed .....					
<b>32</b> Qualified high-technology training expenditures credit component amount (add amounts in column F and enter the total here) •					<b>32.</b> <input type="text"/>



<b>Partner</b>	<b>33</b>	Partner in a partnership - enter your share of the partnership's qualified high-technology training expenditures credit component .....	<b>33.</b>		.	
<b>S corporation shareholder</b>	<b>34</b>	S corporation shareholder - enter your share of the S corporation's qualified high-technology training expenditures credit component .....	<b>34.</b>		.	
<b>Beneficiary</b>	<b>35</b>	Beneficiary - enter your share of the estate's or trust's qualified high-technology training expenditures credit component .....	<b>35.</b>		.	
	<b>36</b>	Total qualified high-technology training expenditures credit component (add lines 32 through 35) .....	<b>36.</b>		.	

**Fiduciaries** — Include the line 36 amount on the *Total* line of Schedule D, column E, and continue with line 37.

**S corporations** — Enter the line 36 amount on the appropriate line of Form CT-34-SH and continue with line 37.

**Partnerships** — Enter the line 36 amount on Form IT-204, line 139, and continue with line 37.

**All others** — Continue with line 37.

<b>37</b>	Total credit component amount (add lines 26, 31 and 36) .....	<b>37.</b>		.	
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**Fiduciaries** — Complete Schedule D.

**Partnerships** — You must provide each partner with their share of each credit component from Schedule C, line 26, line 31, and line 36.

**S corporations** — You must also provide each shareholder with their share of each credit component from Schedule C, line 26, line 31, and line 36.

**All others** — Enter the line 37 amount on line 38.

**Schedule D — Beneficiary's and fiduciary's share of credit**

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

**Schedule E — Credit limitation**

<b>38</b>	Total credit component amounts .....	<b>38.</b>		.	
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**Fiduciaries** — Enter the amount from the *Fiduciary* line of Schedule D, column F.

**All others** — Enter the amount from line 37.

<b>39</b>	Credit limitation .....	<b>39.</b>	2 5 0 0 0 0	.	0 0
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<b>40</b>	Available credit after limitation (enter the lesser of line 38 or line 39; see instructions) .....	<b>40.</b>		.	
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**Sole proprietors, partners, shareholders, and beneficiaries** — Enter the line 40 amount and code **619** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

**Corporations (including corporate partners)** — Complete Schedule F.

**Fiduciaries** — Include the line 40 amount on Form IT-205, line 33. You must also provide each beneficiary with their share of each credit component as shown on Schedule D.

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

<b>41</b>	Enter your franchise tax from Form CT-3, line 78, or Form CT-3-A, line 77 .....	<b>41.</b>		.	
<b>42</b>	Tax credits claimed before the QETC facilities, operations, and training credits (see instructions) .....	<b>42.</b>		.	
<b>43</b>	Subtract line 42 from line 41 .....	<b>43.</b>		.	
<b>44</b>	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) .....	<b>44.</b>		.	
<b>45</b>	QETC facilities, operations, and training credit limitation (subtract line 44 from line 43; if line 44 is greater than line 43, enter 0 on line 45) .....	<b>45.</b>		.	
<b>46</b>	QETC facilities, operations, and training credit to be used this period (enter the lesser of line 40 or line 45, and transfer this amount to your franchise tax return) .....	<b>46.</b>		.	
<b>47</b>	Unused QETC facilities, operations, and training credit (subtract line 46 from line 40) .....	<b>47.</b>		.	
<b>48</b>	Amount of unused credit to be refunded (see instructions) .....	<b>48.</b>		.	
<b>49</b>	Amount of unused credit to be applied as an overpayment to next period (subtract line 48 from line 47) .....	<b>49.</b>		.	

