



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 type="text"/>	<input 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: 1st • 2nd • 3rd • 4th • or (only if relocating from incubator facility) 5th •

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

Business name	Taxpayer identification number
<input type="text"/>	<input 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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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 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.



