



Instructions for Form DTF-619

DTF-619-I

Claim for QETC Facilities, Operations, and Training Credit



For 2005, this form is not eligible for e-file. If you are attaching this form to your return, you must file on paper.

General information

For tax years beginning on or after January 1, 2005, and before January 1, 2012, taxpayers that are qualified emerging technology companies (QETC) and meet the eligibility requirements may claim a tax credit against the corporation franchise (Article 9-A) or personal income (Article 22) tax liability for amounts paid or incurred for certain facilities, operations, and employee training.

Who is eligible

You may claim this credit if you are:

- A corporation that is subject to tax under Article 9-A.
- An individual who is subject to tax under Article 22 including:
 - a sole proprietor (including estates and trusts that are sole proprietors);
 - a partner of a partnership (including a member of a limited liability company (LLC) that is treated as a partnership for federal income tax purposes);
 - a shareholder of a New York S corporation;
 - a beneficiary of an estate or trust where the estate or trust is a sole proprietor, partner in a partnership, or a shareholder of a New York S corporation.

To claim this credit the corporation, individual, sole proprietorship, partnership, or S corporation must:

- be a QETC as defined in section 3102-e of the Public Authorities Law (PAL);
- have 100 full-time employees or less, with at least 75% of those employees employed in New York State;
- have a ratio of research and development funds to net sales which equals or exceeds six percent (6%) during its tax year; **and**
- have gross revenues, along with the gross revenues of its affiliates and related members, that did not exceed twenty million dollars for the immediately preceding tax year.

Credit amount

The amount of credit is the sum of the following amounts (or pro rata share of the sum, in the case of a partnership):

- 18% of research and development property, costs, and fees incurred in connection with emerging technology activities;
- 9% of qualified research expenses paid or incurred by the taxpayer during the tax year; and
- 100% of qualified high-technology training expenses paid or incurred by the taxpayer, limited to \$4,000 per employee per year.

Credit limitation

The total amount of credit allowable to a taxpayer cannot be more than \$250,000 per year.

See Schedule C for computation of credit amounts.

Application of credit

The QETC facilities, operations, and training credit may be claimed for four consecutive tax years; however, a taxpayer that relocates from an academic incubator facility may claim the credit for five consecutive tax years and may elect to defer

the credit to the first tax year after the taxpayer relocates from the incubator facility. For corporations subject to tax under Article 9-A, the credit cannot reduce the tax to an amount less than the tax due on the minimum taxable income base or fixed-dollar minimum, whichever is larger. For both Article 9-A and Article 22 taxpayers, any portion of this credit that cannot be applied to the current year's tax liability may be refunded without interest, or applied as a payment against next year's tax.

Combined filers

A taxpayer filing as a member of a combined group may claim the QETC facilities, operations, and training credit. The credit is computed on a separate basis and applied against the combined tax.

Percentages

When computing percentages, convert decimals into percentages by moving the decimal point two spaces to the right. Carry percentages to four decimal places.

Example: $5,000/7,500 = 0.6666666 = 66.6667\%$.

General definitions

A *qualified emerging technology company*, as defined in section 3102-e of the PAL, is a company located in New York State that has total annual product sales of \$10 million or less, and meets **either** of the following criteria:

- Its primary products or services are classified as emerging technologies under section 3102-e(1)(b) of the PAL.
- It has research and development activities in New York State, and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science Foundation (NSF) in the most recently published results from its survey, *Research and Development in Industry*, or a comparable successor survey as determined by the Tax Department).

There are two average ratios for all surveyed companies classified on the NSF's survey. One average ratio is for companies doing research and development funded by the federal government. The other average ratio is for companies doing research and development without funding from the federal government. The average ratio for all surveyed companies classified is deemed to be the lesser of these ratios.

Currently, the average ratio is 3.9% (from Table A-26 of the advanced release of the NSF's survey, *Research and Development in Industry: 2002*) for companies doing research and development funded by the federal government, and 3.6% (from Table A-27 of the advanced release of the NSF's survey, *Research and Development in Industry: 2002*) for companies doing research and development without funding from the federal government. Single copies of the survey are available free of charge from the Division of Science Resources Statistics, National Science Foundation, 4201 Wilson Boulevard, Suite 965, Arlington VA 22230. It may also be available through their Web site at www.nsf.gov/statistics/titlindx.cfm#R

Accordingly, the most recently published average ratio for all surveyed companies classified is determined to be 3.6%. Therefore, at the time these instructions were printed, to qualify as a QETC, a company must have a ratio of research and development funds to net sales of at least 3.6%, as determined on line 7 of Form DTF-619.

A company located in New York State means a sole proprietorship, corporation, partnership, LLC, or any other entity that, during the tax year the credit is claimed, owns or rents real property used in its emerging technology primary products or services business, or in its research and development activities in New York State.

Emerging technologies under section 3102-e(1)(b) of the PAL means:

1. Advanced materials and processing technologies that involve the development, modification, or improvement of one or more materials or methods to produce devices and structures with improved performance characteristics or special functional attributes, or to activate, speed up, or otherwise alter chemical, biochemical, or medical processes. Such technologies include, but are not limited to, the following: metal alloys, metal matrix and ceramic composites, advanced polymers, thin films, membranes, superconductors, electronic and photonic materials, bioactive materials, bioprocessing, genetic engineering, catalysts, waste emissions reduction, and waste processing technologies.
2. Engineering, production, and defense technologies that involve knowledge-based control systems and architectures, advanced fabrication and design processes, equipment, and tools; or propulsion, navigation, guidance, nautical, aeronautical and astronautical ground and airborne systems, instruments, and equipment. Such technologies include, but are not limited to, the following: computer-aided design and engineering, computer-integrated manufacturing, robotics and automated equipment, integrated circuit fabrication and test equipment, sensors, biosensors, signal and image processing, medical and scientific instruments, precision machining and forming, biological and genetic research equipment, and environmental analysis, remediation, control, and prevention equipment; defense command and control equipment, avionics and controls, guided missile and space vehicle propulsion units, military aircraft, and space vehicles; and surveillance, tracking, and defense warning systems.
3. Electronic and photonic devices and components for use in producing electronic, optoelectronic, or mechanical equipment, and products of electronic distribution with interactive media content. Such technologies include, but are not limited to, the following: microprocessors, logic chips, memory chips, lasers, and printed circuit board technology; electroluminescent, liquid crystal, plasma, and vacuum fluorescent displays; optical fibers, magnetic and optical information storage, and optical instruments; lenses, and filters, simplex and duplex data bases, and solar cells.
4. Information and communication technologies, equipment and systems that involve advanced computer software and hardware, visualization technologies, and human interface technologies. Such technologies include, but are not limited to, the following: operating and applications software, artificial intelligence, computer modeling and simulation, high-level software languages, neural networks, processor architecture, animation and full-motion video, graphics hardware and software, speech and optical character recognition, high-volume information storage and retrieval, data compression, broadband switching, multiplexing, digital signal processing, and spectrum technologies.
5. *Biotechnologies*, defined as technologies involving the scientific manipulation of living organisms, especially at the molecular or the submolecular genetic level, to produce products conducive to improving the lives and health of plants, animals, and humans; and the associated scientific research and pharmacological, mechanical, and computational applications and services connected

with these improvements. Such activities include, but are not limited to, the following: alternative mRNA splicing; DNA sequence amplification; antigenetic switching; bioaugmentation; bioenrichment; bioremediation; chromosome walking; cytogenetic engineering; DNA diagnosis, fingerprinting, and sequencing; electroporation; gene translocation; genetic mapping; site-directed mutagenesis; biotransduction; biomechanical and bioelectrical engineering; and bioinformatics.

6. *Remanufacturing technologies*, defined as processes whereby eligible commodities are restored to their original performance standards and are thereby diverted from the solid waste stream, retaining the majority of components that have been through at least one life cycle, and replacing consumable portions to enable such commodities to be restored to their original functions. For the purposes of this subdivision, *eligible commodities* means commodities (excluding paper) used in conjunction with or as a part of equipment performing the functions of facsimile machines, photocopiers, printers, duplication equipment, or any combination thereof, including, but not limited to the following: magnetic ink character recognition cartridges, photo conductor assemblies, electrostatic cartridges, thermal imaging cartridges, toner cartridges, ink jet cartridges, and printer cartridges. *Eligible commodities* also includes equipment used to record single frame images on film, where such equipment and film are marketed and sold as a single integrated consumer product, and where such equipment and film may be submitted in whole to a photograph processor for the purposes of processing.

Total annual product sales means the amount reported, or that should have been reported for federal income tax purposes, as gross receipts or sales from the sale of all products during the tax year that the credit is claimed.

Net sales means total annual product sales minus the amount reported, or that should have been reported for federal income tax purposes, as returns and allowances during the tax year that the credit is claimed.

Primary products or services means that more than 50% of a taxpayer's receipts from products or services are derived from emerging technology products or services during the tax year that the credit is claimed.

Full-time employment means a job consisting of at least 35 hours per week, or two or more jobs that together constitute the equivalent of a job of at least 35 hours per week. A seasonal job that meets these requirements constitutes full-time employment if the job is continuous for at least three months.

Related member or members means a person, corporation, or other entity, including an entity that is treated as a partnership or other pass-through vehicle for purposes of federal taxation, whether such person, corporation, or entity is a taxpayer or not, where one such person, corporation, or entity, or set of related persons, corporations, or entities, directly or indirectly owns or controls a controlling interest in another entity. Such entity or entities may include all taxpayers under Tax Law Articles 9, 9-A, 13, 22, 32, 33, or 33-A.

Controlling interest, in the case of a corporation, means either 30% or more of the total combined voting power of all classes of stock of such corporation, or 30% or more of the capital, profits, or beneficial interest in such voting stock of such corporation; and in the case of a partnership, association, trust, or other entity, 30% or more of the capital, profits, or beneficial interest in such partnership, association, trust, or other entity.

Affiliates means those corporations that are members of the same affiliated group (as defined in section 1504 of the Internal Revenue Code) (IRC) as the taxpayer.

Research and development (R&D) property is property used for research and development in the experimental or laboratory sense, but not for the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or for research in connection with literary, historical, or similar projects.

Qualified research expenses mean expenses associated with in-house research and processes, and costs associated with the dissemination of the results of the products that directly result from such research and development activities. Such costs do not include advertising or promotion through media.

Qualified high-technology training includes a course or courses taken and satisfactorily completed by an employee of the taxpayer at an accredited, degree-granting, post-secondary college or university in New York State that directly relates to emerging technologies and is intended to upgrade, retrain, or improve the productivity or theoretical awareness of the employee. Such course or courses may include, but are not limited to, instruction or research relating to techniques, meta, macro, or microtheoretical or practical knowledge bases or frontiers, or ethical concerns related to such activities. Such course or courses do not include classes in the disciplines of management, accounting, or the law, or any class designed to fulfill the associate, baccalaureate, graduate, or professional level of these disciplines.

Satisfactory completion of a course or courses means the earning and granting of credit or equivalent unit, with the attainment of a grade of *B* or higher in a graduate level course or courses, a grade of *C* or higher in an undergraduate level course or courses, or a similar measure of competency for a course that is not measured according to a standard grade formula.

Qualified high-technology training expenditures include expenses for tuition and mandatory fees, software required by the institution, fees for textbooks or other literature required by the institution offering the course or courses, minus applicable scholarships and tuition or fee waivers not granted by the taxpayer or any affiliates of the taxpayer, that are paid or reimbursed by the taxpayer. Qualified high-technology expenditures do not include room and board, computer hardware or software not specifically assigned for such course or courses, late-charges, fines, or membership dues and similar expenses. Qualified high-technology training expenditures do not include expenses for in-house or shared training outside of a New York State higher education institution or the use of consultants outside of credit granting courses, whether such consultants function inside of the higher education institution or not.

Academic year means the annual period of sessions of a post-secondary college or university.

Academic incubator facility means a facility providing low-cost space, technical assistance, support services, and educational opportunities, including but not limited to, central services provided by the manager of the facility to the tenants of the facility, to an entity located in New York State. Such entity's primary activity must be an emerging technology as defined on page 2 of these instructions, and such entity must be in the formative stage of development. The academic incubator facility and the entity must act in partnership with an accredited post-secondary college or university located in New York State. An academic incubator facility's mission must be to promote job creation, entrepreneurship, technology transfer, and provide support services to incubator tenants, including

but not limited to, business planning, management assistance, financial-packaging, linkages to financing services, and coordinating with other sources of assistance.

Definitions from the survey

The following definitions are from the NSF's survey *Research and Development in Industry: 2002*.

Research and development activities include basic and applied research in the sciences and engineering, and the design and development of new products and processes, and enhancement of existing products and processes.

Research and development includes activities carried on by persons trained, either formally or by experience, in the physical sciences such as chemistry and physics, the biological sciences such as medicine, the mathematical and statistical sciences, and the engineering and computer sciences. Research and development includes these activities if the purpose is to do one or more of the following things:

1. Pursue a planned search for new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest (*basic research*).
2. Apply the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives, including work required to evaluate possible uses, regarding new products, services, processes, or methods (*applied research*).
3. Systematically use the knowledge or understanding gained from research and practical experience in the production or significant improvement of products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems (*development*).

Research and development includes the activities described above, whether assigned to separate research and development organizational units of the company or carried out by company laboratories and technical groups not part of research and development. Activities of the latter groups may require the use of estimates for some of your responses.

Activities to be **excluded** from research and development are:

- Research and development from acquired companies prior to acquisition;
- Amortization above the actual cost of property and equipment related to your research and development activities;
- Routine product testing;
- Research in social sciences or psychology;
- Geological and geophysical exploration activities;
- Technical services such as:
 - quality and quantity control;
 - technical plant sanitation control;
 - troubleshooting in connection with breakdowns in full-scale production;
- Advertising programs to promote or demonstrate new products or processes;
- Assistance in preparation of speeches and publications for persons not engaged in research and development;
- Social science research and development. (*Social science research and development* is defined to encompass those activities devoted to further understanding the behavior of groups of human beings or of individuals as members of groups.) Some of the topics include the following:
 - personnel research and development;
 - economic research and development;

- artificial intelligence and expert systems research and development;
- consumer, market, and opinion research and development;
- engineering psychology research and development;
- management and organizational research and development;
- actuarial and demographic research and development;
- educational processes and applications research and development;
- research and development in law.

Basic research means original investigations for the advancement of scientific knowledge not having specific immediate commercial objectives.

Applied research means investigations for the discovery of new scientific knowledge having specific commercial objectives regarding products or processes.

Development means technical activities concerned with nonroutine problems encountered in translating research into products or processes.

Include as development:

- expenditures for designing and conducting clinical trials of drugs, pharmaceuticals, or other products that have not been marketed;
- software development including designing or adapting software (or both) if the application has commercial value (excluding software development for internal use) and beta versions of software being developed that have potential commercial application;
- design and operation of pilot plants and semiwork plants;
- engineering activity required to advance the design of a product or process so it meets specific functional and economic requirements;
- design, construction, and testing of prototypes and models including test models for defense contracts;
- design for special manufacturing equipment and tools;
- preparation of reports, drawings, formulas, specifications, standard practice instructions, or operating manuals.

Exclude as development:

- software development intended for internal company use only;
- beta versions of software that do not have potential commercial application;
- routine technical services to customers;
- toolmaking and tool tryout;
- production of detailed construction drawings and manufacturing blueprints.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach only those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Filling in your tax forms

For complete information on how to fill in New York State scannable tax forms, see the instructions for your income or franchise tax return. Also, see your income or franchise tax return for the *Privacy notification*.

Line instructions

Instructions for corporations, fiduciaries, and self-employed individuals

If you are a corporation (other than a New York S corporation), a fiduciary, or an individual who is eligible for this credit and have no other QETC facilities, operations, and training credit from pass-through entities (such as partnerships or S corporations), complete Form DTF-619 as follows:

1. Enter your name, taxpayer identification number, and filing period at the top of the form.
2. Complete Schedule A to determine QETC eligibility.
3. Complete Schedule B to determine eligibility for the credit.
4. Complete Schedule C, Schedule E, and if applicable, Schedule D and Schedule F.

If you also have QETC facilities, operations, and training credit from a pass-through entity, see the following instructions.

Instructions for partners (including corporate partners), shareholders of New York S corporations, and beneficiaries of estates or trusts

If a pro rata share of QETC facilities, operations, and training credit was passed through to you from a partnership, a New York S corporation, or an estate or trust, your share of the credit should be calculated by that entity and reported to you. Report your share of this credit on your own Form DTF-619, calculate the limitation and refund that are applicable to you, and attach Form DTF-619 to your tax return. Complete Form DTF-619 as follows:

1. Enter the name, taxpayer identification number, and filing period of the partnership, New York S corporation, or estate or trust you are receiving the credit from at the top of the form.
2. Do not complete Schedules A and B.
3. Complete Schedule C, Schedule E, and if applicable, Schedule D and Schedule F.

Instructions for New York S corporations and partnerships

If you are a New York S corporation or partnership, determine eligibility for the credit in Schedule A and Schedule B, compute the credit in Schedule C, and provide your shareholders or partners with their pro rata share of the credit. The credit is not available to New York S corporations and partnerships. Instead, the credit is passed through to its shareholders and partners. Complete Form DTF-619 as follows:

1. Enter your name, taxpayer identification number, and filing period at the top of the form.
2. Complete Schedule A and Schedule B to determine eligibility for the credit.
3. Complete Schedule C to compute the credit for the current tax year.
4. Do not complete Schedules D, E, and F.

Schedule A — QETC eligibility requirements

All of the questions in Schedule A pertain to the tax year for which you are claiming the credit.

Part 1 — Location and sales

If you answered *No* to either question 1 or 2, you do not qualify for a QETC credit for the current tax year. If you answered *Yes* to questions 1 and 2, continue with Part 2.

Part 2 — QETC business activities

Research and development activities

Line 3 — Mark an **X** in the *Yes* or *No* box to indicate if the company has research and development activities in New York State. See *Definitions from the survey* beginning on page 3 for an explanation of research and development activities.

Lines 4 through 7: Complete lines 4 through 7 to determine if the research and development funds percentage on line 6 equals or exceeds the average ratio for all surveyed companies as last determined by the NSF (currently 3.6%). For more information, see the definition of a qualified emerging technology company on page 1.

Line 4 — Enter the amount paid or incurred in the conduct of research and development activities. Research and development funds are the same as those used by the NSF in its most recent survey of industry research and development (see *Definitions from the survey* beginning on page 3). These funds represent expenditures paid or incurred in the conduct of research and development activities during the tax year that the credit is claimed.

Include as expenses:

- wages, salaries, and related costs;
- materials and supplies consumed;
- research and development depreciation;
- cost of computer software used in research and development activities;
- total charges for work done on contract, including profit;
- utilities, such as telephone, telex, electricity, water, and gas;
- travel costs and professional dues;
- property taxes and other taxes (except income taxes) incurred on account of the research and development organization or the facilities they use;
- insurance costs;
- maintenance and repair, including maintenance of buildings and grounds;
- company overhead including: personnel, accounting, procurement, and inventory, and salaries of research executives not on the payroll of the research and development organization.

Exclude as expenses:

- research and development performed abroad (outside the U.S.), such as in Puerto Rico or Canada;
- research and development performed by noncompany research and development organizations of any kind;
- capital expenditures;
- patent expense;
- income taxes and interest;
- the portion of company-held research and development contracts that were subcontracted outside the reporting company;
- fellowships, grants, and gifts to promote research and development or the study of science and engineering;
- social science research and development.

Line 5 — Enter the amount of net sales for the current tax year that were reported on federal Form 1120, line 1c, federal Form 1065, line 1c, federal Form 1120S, line 1c, or federal Form 1040, Schedule C, line 3.

Primary products and services

Line 8 — If the company has products or services that are included in the definition of emerging technologies, mark an **X** in the *Yes* box and enter the description of the company's products or services. If not, mark the *No* box.

Lines 9 through 12: Complete lines 9 through 11 to determine if the company's gross receipts or sales from its emerging technology products or services described on line 8 are greater than 50% of the company's total gross receipts or sales from all products or services. Answer the question at line 12 by marking the *Yes* or *No* box.

Line 9 — Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 that were included on federal Form 1120, line 1a, federal Form 1065, line 1a, federal Form 1120S, line 1a, or federal Form 1040, Schedule C, line 1.

Line 10 — Enter the gross receipts or sales from all of the company's products and services as shown on federal Form 1120, line 1a, federal Form 1065, line 1a, federal Form 1120S, line 1a, or federal Form 1040, Schedule C, line 1.

Schedule B — Credit eligibility requirements

Part 1 — Employment

Line 13 — Enter the number of full time employees employed in New York State and elsewhere.

Line 15 — Enter the number of employees from line 13 that were employed in New York State.

Part 2 — Research and development activities

Line 18 — Enter the amount paid or incurred in the conduct of research and development activities (see line 4 instructions).

Line 19 — Enter the amount of net sales for the current year (see line 5 instructions).

Part 3 — Gross revenues

Line 22 — See *General definitions* on pages 2 and 3 for definitions of related members and affiliates.

Schedule C — Computation of credit amounts

Partners, shareholders, and beneficiaries — Do not complete lines 23, 25, and 27.

Partners — obtain the amounts to be entered on lines 24a, 26a, and 28a from the partnership. If you are a partner in more than one partnership, enter the total of all your shares of each credit component received from the partnerships on the appropriate line.

Shareholders — obtain the amounts to be entered on line 24b, 26b, and 28b from the S corporation. If you are a shareholder in more than one S corporation, enter the total of all your shares of each credit component received from the S corporation on the appropriate line.

Beneficiaries — obtain the amounts to be entered on line 24c, 26c, and 28c from the estate or trust. If you are a beneficiary of more than one estate or trust, enter the total of all your shares of each credit component received from the estates or trusts on the appropriate line.

All others — complete all applicable lines. Partnerships, New York S corporations, and estates and trusts must provide their partners, shareholders, and beneficiaries with their shares of each credit component.

Part 1 — Research and development property

Line 23 — Enter in column C the cost or other basis for federal income tax purposes of research and development property as defined on page 3 that is acquired by purchase as defined in IRC section 179(d) and placed in service during the tax year.

Also include in column C the cost or other basis for federal income tax purposes of property used in the testing or inspection of materials and products; the costs or expenses associated with quality control of the research and development; fees for use of sophisticated technology facilities and processes; and fees for the production or eventual commercial distribution of materials and products resulting from emerging technology activities. The costs, bases, expenses, or fees entered above cannot be used in the calculation of any other credit.

Part 2 — Qualified research expenses

Line 25 — Enter in column C the qualified research expenses as defined on page 3 paid or incurred in the tax year. In addition, enter costs associated with the preparation of patent applications, patent application filing fees, patent research fees, patent examination fees, patent post allowance fees, patent maintenance fees, and grant application expenses and fees. Do not include any expenses for litigation or the challenge of another entity's intellectual property rights, or for contract expenses involving outside paid consultants.

Part 3 — Qualified high-technology training expenditures

Line 27 — Enter in column E the amount of qualified high-technology training expenditures (as defined on page 3) paid or incurred in the tax year.

The amount of the credit is 100% of the training expenses, subject to a limitation of \$4,000 per employee per year.

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

If an estate or trust allocates or assigns the credit to its beneficiaries, base the division on each beneficiary's proportionate share of the income of the estate or trust.

Schedule E — Credit limitation

The total amount of credit allowable to a taxpayer cannot exceed \$250,000 per year.

Line 32 — Enter the lesser of line 30 or line 31 and follow the applicable instructions below line 32.

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

Line 34 — If you are claiming more than one credit, see the instructions for Form CT-600, *Ordering of Corporation Tax Credits*, for a listing of the credits and the order that the credits are applied. Then enter the amount of credit(s) being claimed before the QETC facilities, operations, and training credit. If filing as a member of a combined return, include any amount of tax credit(s), including QETC facilities, operations, and training credit(s), claimed by the combined group, (including other members) that you wish to apply before your QETC facilities, operations, and training credit. Otherwise, enter 0.

Lines 40 and 41 — You may not carry over the QETC facilities, operations, and training credit. However, you may receive as a refund without interest any portion of the credit that cannot be applied to the current year's tax liability, or you may apply it as an overpayment against next period's tax. Enter the amount you wish to be refunded on line 40 and Form CT-3, line 99a; or Form CT-3-A, line 100a. Enter the amount you wish to apply to next period's tax on line 41 and on Form CT-3, line 99b; or Form CT-3-A, line 100b.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
Personal Income Tax Information Center: 1 800 225-5829
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.