



# 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 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
<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 are not a QETC and cannot claim this credit for the current tax year.

#### Part 2 — QETC business activities

##### Research and development (R&D) activities

- 3 Does the company have R&D activities in New York State? ..... Yes  No   
If No, skip lines 4 through 7 and continue with question 8. If Yes, continue with line 4.
- 4 Enter the amount of R&D funds ..... ● 4.  .
- 5 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, you are a QETC; mark the Yes box on line 7.) ..... ● 5.  .
- 6 R&D funds percentage (divide the amount on line 4 by the amount on line 5, and round the result to the fourth decimal place)..... 6.  .  %
- 7 Does the percentage entered on line 6 equal or exceed 3.3%? ..... Yes  No   
If you answered Yes to question 7, you are a QETC. Continue with Schedule B.  
If you answered No to question 7, continue with question 8.

##### Primary products and services

- 8 Does the company have products or services that may be 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 9.
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- If you answered No to line 3 and line 8, **stop**. You are not a QETC and cannot claim this credit.
- 9 Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 reported on your federal return ..... ● 9.  .
- 10 Enter the gross receipts or sales from all the company's products or services from your federal return ..... ● 10.  .
- 11 Divide the amount on line 9 by the amount on line 10 (round the result to the fourth decimal place)..... 11.  .  %
- 12 Is the percentage entered on line 11 greater than 50%? ..... Yes  No   
If you answered Yes to question 12, continue with Schedule B.  
If you answered No to question 12, **stop**. You are not a QETC and 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**

- 13 Number of full-time employees employed in New York State and elsewhere during the tax year ..... • 13.
- 14 Is the number of employees entered on line 13 one hundred (100) or less? ..... Yes  No   
 If you answered Yes to question 14, continue with line 15.  
 If you answered No to question 14, **stop**. You are not eligible to claim this credit.
- 15 Number of employees entered on line 13 above who are employed in New York State..... • 15.
- 16 Divide the amount on line 15 by the amount on line 13 (round the result to the fourth decimal place)..... 16.  .  %
- 17 Does the percentage on line 16 equal or exceed 75%?..... Yes  No   
 If you answered Yes to question 17, continue with line 18.  
 If you answered No to question 17, **stop**. You are not eligible to claim this credit.

**Part 2 — Research and development activities**

- 18 Enter the amount of research and development funds..... • 18.  .
- 19 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 21.)..... • 19.  .
- 20 Research and development funds percentage (Divide the amount on line 18 by the amount on line 19, and round the result to the fourth decimal place. If you made an entry on line 6, line 20 will be the same percentage.) ..... 20.  .  %
- 21 Does the percentage on line 20 equal or exceed 6%?..... Yes  No   
 If you answered Yes to question 21, continue with line 22.  
 If you answered No to question 21, **stop**. You are not eligible to claim this credit.

**Part 3 — Gross revenues**

- 22 For tax year 2007, 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 22, continue with Schedule C.  
 If you answered No to question 22, **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 rate of 18% (.18))
Totals from attached schedule, if needed.....				

23. Research and development property credit component amount (add amounts in column D and enter the total here) • 23.  .



**Schedule C (continued)**

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

**Fiduciaries** — Include the line 24d amount on the *Total* line of Schedule D, column C, and continue with Part 2.  
**S corporations** — Enter the line 24d amount on the appropriate line of Form CT-34-SH and continue with Part 2.  
**Partnerships** — Enter the line 24d 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>25.</b> Qualified research expenses credit component amount (add amounts in column D and enter the total here) ●			<b>25.</b> <input type="text"/>

<b>Partner</b>	<b>26a</b>	Partner in a partnership - enter your share of the partnership's qualified research expenses credit component.....	● <b>26a.</b>	<input type="text"/>	● <input type="text"/>
<b>S corporation shareholder</b>	<b>26b</b>	S corporation shareholder - enter your share of the S corporation's qualified research expenses credit component.....	● <b>26b.</b>	<input type="text"/>	● <input type="text"/>
<b>Beneficiary</b>	<b>26c</b>	Beneficiary - enter your share of the estate's or trust's qualified research expenses credit component.....	● <b>26c.</b>	<input type="text"/>	● <input type="text"/>
	<b>26d</b>	Total qualified research expenses credit component (add line 25 and lines 26a through 26c).....	● <b>26d.</b>	<input type="text"/>	● <input type="text"/>

**Fiduciaries** — Include the line 26d amount on the *Total* line of Schedule D, column D, and continue with Part 3.  
**S corporations** — Enter the line 26d amount on the appropriate line of Form CT-34-SH and continue with Part 3.  
**Partnerships** — Enter the line 26d 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>27.</b> Qualified high-technology training expenditures credit component amount (add amounts in column F and enter the total here) ●					<b>27.</b> <input type="text"/>



