

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	
Nar	me(s) as shown on return	ayer identification num	nber
	this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S or with personal income tax 204, or IT-205. (See instructions, Form DTF-619-I, for assistance.)	x return Form IT-	201, IT-203,
	rk an <b>X</b> in the box for the tax year for which you are claiming the qualified emerging technology compand 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 incu		
Lin	e A — Partner in a partnership, S corporation shareholder, or beneficiary of an estate or trust.		
Bu	siness name	Taxpayer identific	cation number
Sc	hedule A — QETC eligibility requirements (All the questions in Schedule A pertain to the tax year for	or which you are clai	ming the credit.)
Pa	rt 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, <b>stop</b> . You cannot claim this credit for the current tax yes	ar.	
Pa	rt 2 — QETC business activities		
Pri	mary products and services		
	Does the company develop or create products or services that are classified as emerging technologies of the services, enter in the box below a description of the company's emerging technology products or services.	es? Yes vices, and contin	No ue 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  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		•
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		•
9	Enter the total expenditures included on your federal return		•
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



Sc	hedule B — Credit eligibility requirements				
	t 1 — Employment				
12	Number of full-time employees employed in New York	k State and elsewhere du	uring the tax year (see ir	nstr.) • <b>12.</b>	
13	Is the number of employees entered on line 12 one hulf you answered Yes to question 13, continue with lif you answered No to question 13, <b>stop</b> . You are n	ine 14.		Yes	No
14	Number of employees entered on line 12 above who	are employed in New Yor	rk State	• 14.	
15	Divide the amount on line 14 by the amount on line 12	2 (round the result to the fo	urth decimal place)	15.	%
16	Does the percentage on line 15 equal or exceed 75% If you answered Yes to question 16, continue with lif you answered No to question 16, <b>stop</b> . You are n	ine 17.		Yes	No
Pai	rt 2 — Research and development activities				
18 19 20	Enter the amount of research and development funds Enter the amount of net sales for the current tax year have any amount of R&D funds but zero net sales, mark the Research and development funds percentage (Divide line 18, and round the result to the fourth decimal place.)  Does the percentage on line 19 equal or exceed 6%? If you answered Yes to question 20, continue with lift you answered No to question 20, stop. You are not tax year 2009, were your gross revenues, along we members, \$20,000,000 or less?	reported on your federal he Yes box on line 20.) the amount on line 17 by the line 21. ot eligible to claim this contitude the gross revenues of the continuous of the continuous co	return. (If you  18.  e amount on  redit.  f affiliates and related	Yes	% No No
Sc	hedule C — Computation of credit compo	nent amounts			
Pai	rt 1 — Research and development property cre	edit component	T	T	
	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	e, Cr	<b>D</b> redit ate of 18% (.18))
				•	
				•	
				•	
	als from attached schedule, if needed		Description (Section 1)	00	



Scl	<b>nedule C</b> (continued	d)								
23	Beneficiary: Enter yo	our share of the estate'	s or trust's researcl	n and dev	elopment prop	erty				_
	-					=	23.			
24	Total research and de	evelopment property cr	redit component (ad	dd lines 22	and 23)		24.			
		e the line 24 amount o	on the <i>Total</i> line of S	Schedule	D, column C, a	nd				
	All others: Continu	ie with Part 2.								
<u> </u>										_
Par	t 2 — Qualified rese	earcn expenses cre	eait component	В		С		D		_
	Description of expense			Date paid or incurred (mm-dd-yyyy)		Cost		Credit (column C × rate of 9% (.09))		
										_
Tot	als from attached sche	idula if pandad								_
	Qualified research ex	•				the total here)	25		$\overline{}$	_
	Beneficiary: Enter yo						25.		•	_
20					•		26.		$\neg$ .	_
27	Total qualified research	ch expenses credit cor	mponent (add lines 2	25 and 26)			-		7.	_
	Fiduciaries: Includ	e the line 27 amount o	on the <i>Total</i> line of S	Schedule	D. column D. a	nd				
		ue with Part 3.			,					
	All others: Continu	ie with Part 3.								
Dav	to Ovelitied bied			ماناه مید						_
Par	t 3 — Qualified high A	B B	ng expenditures C	crean d	D	E		F		_
	Employee name	Social security	Description of q	ualified	Date paid or	Amount of		Credit (enter	the	
	number hig		high-technol	ogy	incurred	expense		lesser of column		
			training expe	ense	(mm-dd-yyyy)			or \$4,000	)	
$\overline{}$	al from attached sched	•								
	Qualified high-technology	- ·	•				28.			
29	Beneficiary: Enter yo		-	_		_				
00	•	component							<b>⊣∙</b>  —	_
30	Total qualified high-te	echnology training expe	enaitures creait cor	nponent	(add lines 28 and	(29)•	30.		•	_
		e the line 30 amount o	on the <i>Total</i> line of S	Schedule	D, column E, aı	nd				
		ue with line 31.								
	All others: Continu	ie with line 31.								
31	Total credit compone	nt amount (add lines 24	, 27, and 30)				31.			_
	Fiduciaries: Comp		, , ,							
	i iddoldi lesi collip									
	•	ne line 31 amount on lir	ne 32.							

A Beneficiary's name (same as Form IT-205,	<b>B</b> Identifying number	Share of research and development	Share of qualified research expenses	E Share of qualified high-technology	<b>F</b> Total credit (add columns C, D, and E,
Schedule C)		property credit component	credit component	training expenditures credit component	
Total					•
					•
otals from attached sc	hedule, if needed				•
Fiduciary					
Schedule E – Credit	limitation				
2 Total credit compon	ent amounts			• 32.	
•				JZ.	•
	r the amount from th the amount from line	ne <i>Fiduciary</i> line of Sch	nedule D, column F.		
All Guioron Emor	the amount nom mic				
3 Credit limitation					2 5 0 0 0 0 . 0
4 Available credit afte	r limitation (enter the	amount from line 32 or lir	ne 33, whichever is less)	34.	•
5 Partners and S cor	•	•			
•	,				•
6 Total available credi	t (add lines 34 and 35;	see instructions)		● 36.	•
		2.6			.1.)
chedule F — Applic	ation of the QEI	tacilities, operation	ons, and training o	redit (Article 9-A o	niy)
7 Enter your franchise	tax from Form CT-3	, line 78, or Form CT-3	B-A, line 77, plus any	net	
•		······			
8 Tax credits claimed	before the QETC fac	ilities, operations, and	training credit (see ins	tructions) • 38.	
9 Subtract line 38 from	m line 37			• 39.	
		um taxable income ba			
tax (from Form CT-	-3, line 81, or Form CT-	3-A, line 80)		• 40.	
1 QETC facilities, ope	rations, and training	credit limitation (subtra	act line 40 from line 39; l		
-	•				
2 QETC facilities, ope					
		tructions)			
Unused QETC facili					
		(see instructions)			
I5 Amount of unused of	credit to be applied a	as an overpayment to i	next period (subtract li	ne 44	

