



CLAIM FOR BIOTECHNOLOGY CREDIT

ATTACH TO FORM NYC-3L OR NYC-3A.

**YOU MUST ATTACH YOUR CERTIFICATE OF TAX CREDIT TO THIS FORM.
NO CREDIT WILL BE ALLOWED WITHOUT THE CERTIFICATE.**

For CALENDAR YEAR 2013 or FISCAL YEAR beginning _____ 2013 and ending _____

Print or Type:

Name as shown on NYC-3L or NYC-3A:

Corporation tax year for which claim is made. Date ended: _____ MONTH _____ YEAR

EMPLOYER IDENTIFICATION NUMBER
FEDERAL BUSINESS CODE

Form fields for Employer Identification Number and Federal Business Code.

COMPUTATION OF CREDIT

Table with 9 rows for computation of credit, including lines 1 through 9.

INSTRUCTIONS

GENERAL INFORMATION

Local Law 67 of 2009 as amended, added section 11-604(21) to the Ad. Code, which provides a new biotechnology credit for tax years 2010 through 2015 to certain qualified emerging technology companies for certain costs and expenses incurred.

In order to qualify for the credit, the taxpayer must:

- 1. meet the eligibility criteria as specified in the above Administrative Code section and
2. must have applied for the credit and received a Certificate of Tax Credit specifying the amount of credit the taxpayer is entitled to claim.

The Certificate of Tax Credit covering expenses incurred in calendar year 2013 will indicate the credit available for the tax year that includes December 31, 2013.

Example: Taxpayer A files on a fiscal year basis with a tax year beginning April 1, 2013 and ending March 31, 2014. A Certificate of Tax Credit issued on or before February 18, 2014 will indicate the credit that may be claimed on the return covering the tax year ending March 31, 2014.

SPECIFIC LINE INSTRUCTIONS

Line 1 - Enter the amount of the credit to which the taxpayer is entitled to claim as indicated on the Certificate of Tax Credit on Line 1 of this form.

Line 3 - Enter the total amount of credits claimed on lines 7, 8a, 8b and 9a of Form NYC-3L or Lines 9, 10a, 10b and 11a of Form NYC-3A.