

NEW YORK CITY DEPARTMENT OF FINANCE

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.

2013

		For CALENDAR YEAR 2013 or FISCAL YEAR beginning	2013	and ending	
		Print or Type:			
		Name as shown on NYC-3L or NYC-3A:	EMPL	OYER IDENTIFICATION NUMB FEDERAL BUSINESS CODE	ER ,
		Corporation tax year for which claim is made. Date ended:			
COMPUTATION OF CREDIT					
۱.	Available Credit		1.		
2.	Enter your General Corporation Tax from Form NYC-3L, line 6 or Form NYC-3A, line 82.				
3.	Tax Credits claimed before Biotechnology Credit				
4.	Subtract line 3 fi	om line 2.	4.		
5.		ollar minimum tax (from line 4 of Form NYC-3L or the sum of Form NYC-3A).	5.		
ô.	Limitation - Subt	Limitation - Subtract line 5 from line 4. If line 5 is greater than line 4, enter "0" on line 6 6.			
7.	Enter the lesser of line 1 and line 6. This is your credit				
3.	Amount of unus	ed credit to be refunded or credited (line 1 less line 7)	8.		
€.		8 and transfer the total to line 9b of your Form NYC-3L or Form NYC-3A	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 tax-payer 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.

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