



## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism

TAX YEAR: 2014

### ANNUAL SURVEY BY QUALIFIED HIGH TECHNOLOGY BUSINESS (QHTB)

(Calendar Year — Due June 30, 2015)

(Rev. 12/10/2014)

INSTRUCTIONS: Unless otherwise indicated, all questions must be answered. Incomplete responses will not be accepted.

If needed, brief instructions appear when you move your cursor to the blank you are filling out.

Research activities in this survey refer to "qualified research" as defined in Section 41(d) of the Internal Revenue Code.

Do not enter any dollar signs '\$', cents, percent signs '%', or commas ',' in your numerical answers.

Form changes are stored only after clicking the Continue button or the check box marked 'Save my progress and resume later'.

When you have completed the form and reviewed it, click the Submit button at the end of the form. A copy of the form will be emailed to the address you provide below.

### Contact Information

#### Name of QHTB \*

As it appears on the license required under the general excise tax law.

#### Hawaii Tax ID (ex. 12345678 or W- format) \*

Please check the box below if this is an amended form.

Yes, this is an amended form

#### Business Address \*

Street Address

Address Line 2

City

Postal / Zip Code

Hawaii

State / Province / Region

United States

Country

#### Mailing Address (if different from above address)

Street Address

Address Line 2

City

Postal / Zip Code

State / Province / Region

United States

Country

#### Web Site (if any)

The website the QHTB uses to provide information to the public concerning its activities.

#### Contact Person \*

First

Last

Name of the person responsible for providing the information requested by this form.

**Phone Number \***

-  -

###

###

####

**Email Address of the Contact Person \***

Please ensure that the address is correct.

---

Save my progress and resume later



## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism  
TAX YEAR: 2014

### Section One - Research Activities in Hawaii

Form changes are stored only after clicking the Continue button.

#### 1a. Please indicate the areas in which QHTB conducted research activity in Hawaii during calendar year 2014 (select all that apply): \*

<input type="checkbox"/> Astronomy
<input type="checkbox"/> Biotechnology
<input type="checkbox"/> Computer Software
<input type="checkbox"/> Non-fossil fuel energy-related technology
<input type="checkbox"/> Performing arts products
<input type="checkbox"/> Sensor and optic technology
<input type="checkbox"/> Ocean Sciences
<input type="checkbox"/> Other (please specify below)
<input type="text"/>

#### 1b. Please indicate all the industry sectors in which the QHTB conducted business during calendar year 2014. Check all that apply.

##### Agricultural Biotechnology

<input type="checkbox"/> Aquaculture
<input type="checkbox"/> Floriculture
<input type="checkbox"/> Forestry
<input type="checkbox"/> Plant Tissue Culture
<input type="checkbox"/> Seed Propagation/Seed Corn
<input type="checkbox"/> Tropical Fruit & Biotech Beverages

##### Astronomy

<input type="checkbox"/> Adaptive Optics
<input type="checkbox"/> Modeling & Simulation
<input type="checkbox"/> Photonics
<input type="checkbox"/> Precision Mechanics
<input type="checkbox"/> Remote Sensing
<input type="checkbox"/> Unmanned Vehicles/Robotics
<input type="checkbox"/> Other

##### Biotechnology/Life Sciences

<input type="checkbox"/> Biocomputing
<input type="checkbox"/> Bioinformatics/Biophotonics
<input type="checkbox"/> Biologics/Vaccines
<input type="checkbox"/> Contract Research Organization

<input type="checkbox"/> Diagnostics/Therapeutics
<input type="checkbox"/> Genomics/Proteomics
<input type="checkbox"/> Healthcare Facility
<input type="checkbox"/> Healthcare IT
<input type="checkbox"/> Medical Devices
<input type="checkbox"/> Pharmaceutical Manufacturing
<input type="checkbox"/> Other

**Defense/Aerospace**

<input type="checkbox"/> Antenna Systems & Management
<input type="checkbox"/> Communications & Computer Systems
<input type="checkbox"/> Information Services
<input type="checkbox"/> Modeling/Simulation/Training
<input type="checkbox"/> Optics
<input type="checkbox"/> Photonics
<input type="checkbox"/> Remote Sensing
<input type="checkbox"/> Specialty Software Development
<input type="checkbox"/> Testing & Evaluation
<input type="checkbox"/> Unmanned Vehicles/Robotics
<input type="checkbox"/> Other

**Energy**

<input type="checkbox"/> Distributed Generation
<input type="checkbox"/> Energy Efficiency
<input type="checkbox"/> Fuel Cells
<input type="checkbox"/> Geothermal
<input type="checkbox"/> Ocean
<input type="checkbox"/> Renewable Fuels
<input type="checkbox"/> Solar
<input type="checkbox"/> Waste-to-Energy
<input type="checkbox"/> Wind
<input type="checkbox"/> Other

**Environmental**

<input type="checkbox"/> Air Technologies
<input type="checkbox"/> Disaster Mitigation Management
<input type="checkbox"/> Soil Technologies
<input type="checkbox"/> Water Technologies
<input type="checkbox"/> Other

**Film/Digital Media**

<input type="checkbox"/> Content Development
--

<input type="checkbox"/> Delivery
<input type="checkbox"/> Digital Media
<input type="checkbox"/> Enhancer
<input type="checkbox"/> Gaming
<input type="checkbox"/> Mobile Technologies
<input type="checkbox"/> Post Production Services
<input type="checkbox"/> Production Services
<input type="checkbox"/> Sound/Audio/Music
<input type="checkbox"/> Other

**Information/Communication Technology**

<input type="checkbox"/> Antenna Systems & Management
<input type="checkbox"/> Information Services
<input type="checkbox"/> Laser
<input type="checkbox"/> Modeling/Simulation/Training
<input type="checkbox"/> Optics
<input type="checkbox"/> Photonics
<input type="checkbox"/> Remote Sensing
<input type="checkbox"/> Specialty Software Development
<input type="checkbox"/> Telecommunications/Networks
<input type="checkbox"/> Testing & Evaluation
<input type="checkbox"/> Unmanned Vehicles/Robotics
<input type="checkbox"/> Wireless
<input type="checkbox"/> Other

**Ocean Sciences**

<input type="checkbox"/> Acoustics
<input type="checkbox"/> Fisheries
<input type="checkbox"/> Marine Biotechnology
<input type="checkbox"/> Ocean Engineering
<input type="checkbox"/> Oceanography
<input type="checkbox"/> Remote Sensing
<input type="checkbox"/> Surveying
<input type="checkbox"/> Unmanned Vehicles
<input type="checkbox"/> Other

**Other Industry Sector (please specify):**

--

Save my progress and resume later

Continue

[Previous](#)



## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism  
TAX YEAR: 2014

## Section Two - Intellectual Property of the QHTB

**2a. Please indicate the year the QHTB was formed. \***

If the QHTB is a sole proprietorship, indicate the year the qualified high technology business began.

**2b. As of 12/31/2014, please indicate the number of years the QHTB has performed one or more of the activities listed in question 1a: \***

<input type="radio"/> Less than 1 year
<input type="radio"/> 1 year
<input type="radio"/> 2 years
<input type="radio"/> 3 years
<input type="radio"/> 4 years
<input type="radio"/> 5 years
<input type="radio"/> 6 years
<input type="radio"/> 7 years
<input type="radio"/> More than 7 years

Please round down to the nearest whole number of years if the company has been a QHTB for more than one year. For example, if the company has been a QHTB for 2 years and 11 months as of December 31, 2014, please indicate 2 years.

**2c. Please indicate the aggregate number of patents owned by the QHTB as of 12/31/2014: \***

Please type 0 if there are none.

**2d. Please indicate the number of patent applications filed with the United States Patent and Trademark Office by the QHTB that were pending as of 12/31/2014: \***

Do not include patent applications filed by anyone other than the QHTB. Please type 0 if there are none.

**2e. Please indicate which of the following other intellectual property the QHTB owns, if any. Check all that apply:**

<input type="checkbox"/> Copyrights
<input type="checkbox"/> Trade Secrets
<input type="checkbox"/> Licenses
<input type="checkbox"/> Trademarks

 Save my progress and resume later [Previous](#)



## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism

TAX YEAR: 2014

### Section Three - Hawaii Revenues and Expenses of the QHTB

Please do not include dollar signs '\$', cents, percent signs '%', or commas ',' in your numeric answers.

**3a. Please indicate the total amount of revenue for calendar year 2014 that was earned from all goods and services produced in Hawaii: \***

Do not enter any dollar signs '\$', cents, or commas.

**3b. Please indicate the percent of revenue in 3a that was derived from out-of-state sales or activities: \***

Number only - do not include a % sign

**3c. Please indicate the amount of revenue for calendar year 2014 that was earned from intellectual property of the QHTB produced in Hawaii (product sales and/or licensing royalty, etc.): \***

Do not enter any dollar signs '\$', cents, or commas.

**3d. Please indicate the percent of revenue in 3c that was derived from out-of-state sales: \***

Number only - do not include a % sign

**3e. Please indicate the total amount of operating expense (excluding income taxes) for calendar year 2014 that was incurred for all the sales and activities performed in Hawaii: \***

Do not enter any dollar signs '\$', cents, or commas.

**3f. Please indicate the amount of capital expenditures (land, construction, and equipment purchases) for calendar year 2014 that was incurred for all the sales and activities performed in Hawaii: \***

Do not enter any dollar signs '\$', cents, or commas.

**3g. Please indicate the payroll expenses (including the amount for fringe benefits, health insurance, and employment taxes) incurred in calendar year 2014 for employees for whom the QHTB is required to provide a Hawaii W-2 Form: \***

Do not enter any dollar signs '\$', cents, or commas.

**3h. Please indicate the total payroll tax withheld from employees in calendar year 2014: \***

Do not enter any dollar signs '\$', cents, or commas.

**3i. Please indicate the total number of independent contractors hired/external services procured by the QHTB to perform services in Hawaii during calendar year 2014: \***

In general, include all individuals or entities to which the business issued an IRS Form 1099 for services rendered during calendar year 2014.

**3j. Please indicate the amount of expense incurred by the QHTB during calendar year 2014 to hire independent contractors or to procure external services in the following sectors:**

**Scientific and Technical Contract Services \***

Scientific and Technical Contract Services means the aggregate amount of money paid to non-employees during calendar year 2014 for any service directly related to the research activities associated with any area of qualified research, as listed in Question 1a, except performing arts products.

**Performing Arts Production Contract Services \***

Performing Arts Production Contract Services means the aggregate amount of money paid to non-employees during calendar year 2014 for any service directly related to the creation of a performing arts product.

**All Other Contract Services \***

Any expense incurred to a non-employee providing services to the business that is not a Scientific and Technical Contract Service or a Performing Arts Production Contract Service should be included in All Other Contract Services. All Other Contract Services will typically include attorney services, accountant services, janitorial services, etc.

**3k. Please indicate the three (3) industry sectors (see 1b) in which the QHTB incurred the most Hawaii expenses during calendar year 2014 (the sum of 3e and 3f). For each of these sectors, estimate the percentage of total Hawaii expenses incurred as a result of the activities in each sector.**

**Industry Sector One: \***

**Percent of total Hawaii expenses incurred due to Industry Sector One: \***

Number only - do not include a % sign

**Industry Sector Two: \***

**Percent of total Hawaii expenses incurred due to Industry Sector Two: \***

Number only - do not include a % sign

**Industry Sector Three: \***

**Percent of total Hawaii expenses incurred due to Industry Sector Three: \***

Number only - do not include a % sign

**3l. Please indicate the total amount of research expense incurred in Hawaii in calendar year 2014: \***

Do not enter any dollar signs '\$', cents, or commas.

**3m. Of the amount reported in 3l, what is the amount that is eligible for the Hawaii income tax credit for research activities under Section 235-110.91, Hawaii Revised Statutes? (Amount reported or that will be reported on Line 2g, Column B of Form N-346, Department of Taxation, State of Hawaii): \***

Do not enter any dollar signs '\$', cents, or commas.

**3n. Please indicate the total amount of money invested in the QHTB during calendar year 2014 that came from out-of-state sources: \***

Do not enter any dollar signs '\$', cents, or commas.

Save my progress and resume later

[Previous](#)



## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism

TAX YEAR: 2014

### Section Four - Hawaii Workforce of the QHTB

**4a. Please indicate the total number of full and part-time permanent employees employed by the QHTB in Hawaii during the week that includes December 12th of 2013 and 2014.**

**During the week that included 12/12/2013:**

**# of Full-time Employees: \***

In order for a position to be treated as full-time or part-time, the employer must intend for the position to be filled for at least 52 consecutive weeks or 12 consecutive months, excluding any leaves of absence. Only include individuals who received a Form W-2 from the business and were not hired under contract with a temporary hire agency. A full-time position is a position in which the employee works an average 40 hours per week.

**# of Full-time Employees employed in research activities: \***

**# of Part-time Employees: \***

A part-time position is a position in which the employee may work less than the hours required for a full-time position.

**# of Part-time Employees employed in research activities: \***

**During the week that included 12/12/2014:**

**# of Full-time Employees: \***

A full-time position is a position in which the employee works an average 40 hours per week.

**# of Full-time Employees employed in research activities: \***

**# of Part-time Employees: \***

A part-time position is a position in which the employee may work less than the hours required for a full-time position.

**# of Part-time Employees employed in research activities: \***

**4b. Please divide the number of full-time and part-time permanent employees employed during the week that included 12/12/2014 reported in 4a into the following wage bands, as computed on an annualized basis:**

**The number of Full-time Employees who earned:**

**Less than \$30,000/year \***

**\$30,000 - \$59,999/year \***

**\$60,000 - \$99,999/year \***

**\$100,000 or more/year \***

**The number of Part-time Employees who earned:**

**Less than \$30,000/year \***

**\$30,000 - \$59,999/year \***

**\$60,000 - \$99,999/year \***

**\$100,000 or more/year \***

**4c. Please indicate the total number of temporary or seasonal workers used by the QHTB in Hawaii during calendar year 2014: \***

Please indicate the total number of individuals that provided services to the business in a position to be filled for less than 52 consecutive weeks or 12 consecutive months. These individuals include seasonal workers and individuals hired under a contract with a temporary hire agency. Only include individuals who received a W-2 from the business or were paid according to a contract with a temporary hire agency.

**Please indicate the total number of the temporary or seasonal workers used by the QHTB in Hawaii during calendar year 2014 who worked in research activities: \***

Save my progress and resume later

[Previous](#)





## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism  
TAX YEAR: 2014

### Section Six - Research & Development (R&D) Credit under Section 235-110.91

**6a. What is the dollar amount of R&D credit that the QHTB reported or will report on Form N-346 or N-346A for tax year 2014? (if none, please enter zero. Do not include dollar signs \$ or commas.) \***

Please indicate the amount of research credit under section 235-110.91 reported or anticipated to be reported on Form N-346 or N-346A for the taxable year 2014.

**6b. What is the dollar amount of Hawaii corporate income tax paid for tax year 2014? (if none, please enter zero. Do not include dollar signs \$ or commas): \***

**Please check this box if you are reporting based upon a fiscal year:**

Yes, this is based on a fiscal year

Save my progress and resume later

[Previous](#)



## State of Hawaii - DBEDT Form 346 - TCRA 2014

Department of Business, Economic Development, and Tourism  
TAX YEAR: 2014

---

On the next page, you can review your form prior to submittal.

If after reviewing on the next screen, you want to save the form and submit later, return to this page by clicking the 'Previous' button. You can then check the 'Save my progress and resume later' box on this screen.

An email will be sent to you with a link to this form so that you can complete it later.

Save my progress and resume later

[Previous](#)