

2021 Application for Income Tax Credit for Research Activities (TCRA) Part II: DBEDT Questionnaire

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ANNUAL SURVEY BY QUALIFIED HIGH TECHNOLOGY BUSINESS (QHTB) (Due March 31, 2022 by 5pm HST)

INSTRUCTIONS

Prior to the starting your application, you are encouraged to review a sample of the questionnaire, available [here](#).

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

- "Research activities" in this survey refer to "qualified research" as defined in the 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'
- To save a copy of this application, follow the instructions to "Save as .Pdf" or Print **after** you press the "Submit" button below. Please note that this PDF form cannot be submitted, it is just for your review
- When you have completed the form and reviewed it, click the "Submit" button at the form

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

☐ Yes, this is an amended form

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Contact Information

Company Name *

Hawaii Tax ID (ex. 12345678, W-format, or new GE 10-digit format) *

Select the beginning month of your tax year *

Please select... ▼

Company Website URL

Contact Person *

Contact Number *

Email Address *

Business Address

Address Line 1 *

Address Line 2

City*

Country

United States

▼

State

Please select...

▼

Postal Code

Mailing Address (if different from above address)

Address Line 1

Address Line 2

City

Country

Please select...

▼

Postal Code

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Section 1. History, Business Area and Intellectual Property

1a. Please indicate the year the QHTB was formed *

1b. Please indicate all the industry sectors in which the QHTB conducted business during the tax year 2021 (check all that apply)

Agricultural Biotechnology

- ☐ Aquaculture ☐ Tropical Fruit & Biotech Beverages
☐ Forestry ☐ Plant Tissue Culture Seed Propagation / Seed Corn
☐ Floriculture ☐ Other

Astronomy

- ☐ Adaptive Optics ☐ Precision Mechanics
☐ Modelling & Simulation ☐ Remote Sensing
☐ Photonics ☐ Unmanned Vehicles / Robotics
☐ Other

Biotechnology / Life Sciences

- ☐ Biocomputing ☐ Bioinformatics/Biophotonics ☐ Biologics/Vaccines
☐ Contract Research Organization ☐ Diagnostics/Therapeutics ☐ Genomics/Proteomics
☐ Healthcare Facility ☐ Healthcare IT ☐ Medical Devices
☐ Pharmaceutical ☐ Other

- ☐ Pharmaceutical
☐ Manufacturing ☐ Other

Defense / Aerospace

- ☐ Antenna Systems & Management ☐ Communications & Computer Systems
☐ Information Services ☐ Modeling / Simulation / Training
☐ Optics ☐ Photonics
☐ Remote Sensing ☐ Specialty Software Development
☐ Testing & Evaluation ☐ Unmanned Vehicles / Robotics
☐ Other

Energy

- ☐ Distributed Generation ☐ Energy Efficiency ☐ Fuel Cells
☐ Geothermal ☐ Ocean ☐ Renewable Fuels
☐ Solar ☐ Waste-to-Energy ☐ Wind
☐ Other

Environmental

- ☐ Air Technologies ☐ Disaster Mitigation Management
☐ Soil Technologies ☐ Water Technologies
☐ Other

Film / Digital Media

- ☐ Content Development ☐ Delivery ☐ Digital Media
☐ Enhancer ☐ Gaming ☐ Mobile Technologies
☐ Post Production Services ☐ Production Services ☐ Sound / Audio / Music
☐ Other

Information / Communication Technology

- ☐ Antenna Systems & Management ☐ Optics ☐ Specialty Software Development
☐ Information Services ☐ Photonics ☐ Telecommunications / Networks
☐ Laser ☐ Remote Sensing ☐ Testing & Evaluation

- ☐ Modelling / Simulation / Training
☐ Other
- ☐ Unmanned Vehicles / Robotics
- ☐ Wireless

Ocean Sciences

- ☐ Acoustics
☐ Surveying
☐ Unmanned Vehicles
☐ Other
- ☐ Remote Sensing
☐ Marine Biotechnology
☐ Ocean Engineering
- ☐ Fisheries
☐ Remote Sensing
☐ Oceanography

Other Industry Sector (please specify):

1c. Please indicate the aggregate number of patents owned by the QHTB as of 12/31/2021

(If none, put '0') *

1d. Please indicate the number of patent applications filed with the United States Patent and Trademark Office by the QHTB that were pending as of 12/31/2021. (If none, put '0') *

1e. Do any of the patent(s), reported in 1c and 1d, originate in Hawaii?
(Patent origin is determined by the residence of the first-named inventor) *

- ☐ Yes
- ☐ No
- ☐ Not Applicable (Select if '0' is provided in 1c and 1d)

1g. Please indicate which of the following other intellectual property the QHTB owns, if any (check all that apply) *

- ☐ Copyrights
- ☐ Trade Secrets
- ☐ Licenses
- ☐ Trademarks
- ☐ None of the above

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Section 2. Hawaii Revenues and Expenses of the QHTB

2a. Please indicate the total amount of revenue for the tax year 2021 that was earned from all goods and services produced in Hawaii. *

2b. Please indicate the percent of revenue in 2a. that was derived from out-of-state sales or activities. *

2c. Please indicate the amount of revenue for the tax year 2021 that was earned from intellectual property of the QHTB produced in Hawaii (product sales and / or licensing royalty etc.). *

2d. Please indicate the percent of revenue in 2c. that was derived from out-of-state sales. *

2e. Please indicate the total amount of operating expense (excluding income taxes) for the tax year 2021 that was incurred for all the sales and activities performed in Hawaii. *

2f. Please indicate the amount of capital expenditures (land, construction, and equipment purchases) for the tax year 2021 that was incurred for all the sales and activities performed in Hawaii. *

2g. Please indicate the three industry sectors (see 1b.) in which the QHTB incurred

the most Hawaii expenses during the tax year 2021 (the sum of 2e and 2f). For each of these sections, estimate the percentage of total Hawaii expenses incurred as a result of the activities in each sector.

Industry Sector One:

Please select...



Percentage of total Hawaii expenses incurred due to Industry Sector One:

Industry Sector Two:

Please select...



Percentage of total Hawaii expenses incurred due to Industry Sector Two:

Industry Sector Three:

Please select...



Percentage of total Hawaii expenses incurred due to Industry Sector Three:

2h. Please indicate the total number of independent contractors hired/external services procured by the QHTB to perform services in Hawaii during the tax year 2021. *

2i. Please indicate the amount of expense incurred by the QHTB during the tax year 2021 to hire independent contractors or to procure external services in the following sectors.

Scientific and Technical Contract Services *

Performing Arts Production Contract Services *

All Other Contract Services *

2j. Please indicate the payroll expenses (including the amount for fringe benefits, health insurance, and employment taxes) incurred in the tax year 2021 for employees for whom the QHTB is required to provide a Hawaii W-2 Form. *

2k. Please indicate the total payroll tax withheld from employees in the tax year 2021.

*

2l. What is the dollar amount of Hawaii corporate income tax paid for the tax year 2021? (If none, please enter '0') *

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Section 3. Research Activities in Hawaii

3a. Please indicate the areas in which QHTB conducted research activity in Hawaii during the tax year 2021 (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 |

3b. As of 12/31/2021, please indicate the **number of years** the QHTB has performed one or more of the activities listed in question 3a: *

3c. Please indicate the total amount of eligible research expense incurred in Hawaii in the tax year 2021 (Amount reported or that will be reported on Line 1g, Column B of Form N-346A, Department of Taxation, State of Hawaii): *

3d. Please indicate the percent of amount in 3c. that came from out-of-state sources: *

3e. What is the dollar amount of tax credit for research activities that the QHTB reported or will report on Form N-346A (Part I, line 2), Department of Taxation, State of Hawaii, for the tax year 2021? *

3f. How did the Hawaii income tax credit for research activities affect the QHTB's

decision to make research expenses in Hawaii in the tax year 2021? *

- ☐ It would have spent almost the same amount in research activities in Hawaii whether or not Hawaii offered the state credit for research activities
- ☐ It would have spent a slightly lesser amount in research activities in Hawaii if Hawaii did not offer the state credit for research activities
- ☐ It would have spent a significantly lesser amount in research activities in Hawaii if Hawaii did not offer the state credit for research activities
- ☐ It would not have engaged at all in research activities in Hawaii if Hawaii did not offer the state credit for research activities
- ☐ Other

3g. Has the QHTB claimed the Hawaii income tax credit for research activities since the tax year 2013?:

- ☐ Yes
- ☐ No

3i. What was the average annual total amount of eligible research expense incurred in Hawaii during the tax year 2018-2019? (If the QHTB was not in operation during the period, put "N/A")

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Section 4. 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 2020 and 2021.

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

During the week that included 12/12/2020:

of Full-time Employees *

of Full-time Employees employed in research activities *

of Part-time Employees *

of Part-time Employees employed in research activities *

During the week that included 12/12/2021:

of Full-time Employees *

of Full-time Employees employed in research activities *

of Part-time Employees *

of Part-time Employees employed in research activities *

4b. Please indicate the number of employees in the following wage bands, as computed on an annualized basis, and the average annual wage for the full-time and part-time permanent employees during the week that included 12/12/2021 reported in 4a. If none, put '0'.

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 *

Average annual wage (\$):

Full-time Employees *

Part-time Employees *

4d. Please indicate the number of temporary or seasonal workers used by the QHTB in Hawaii during the calendar year 2021:

(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.)

In all areas *

In research activities *

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Section 5. New Companies Established

5a. Is the number of new companies spun off or established in Hawaii in the tax year 2021 to commercialize the intellectual property owned by QHTB greater than zero (0)? *

☒ Yes

☐ No

5a. Please indicate the number of new companies spun off or established in Hawaii in the tax year 2021 to commercialize the intellectual property owned by QHTB? *

5c. For the first new company, please provide:

Name

Hawaii Tax ID:

Date of Establishment:

For each additional company, please use "Add another response" to provide the information required.

[Add another response](#)

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Final Section

Please check the box below to complete your application: *

☐ I hereby certify that the **information** contained on this form is **true, correct** and complete to the best of my **knowledge**.

☐ I'm not a robot

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