



NEW YORK STATE
DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES

Andrew M. Cuomo, Governor

Jerome M. Hauer, Commissioner

NEW YORK STATE DIVISION OF HOMELAND SECURITY AND EMERGENCY SERVICES
Office of Counter Terrorism

Enhanced Security Guard Training Tax Credit
Instructions and Application
For the 2013 Calendar Year
<http://www.dhses.ny.gov>

Application Opens: June 1, 2014

Please read all instructions carefully before filling out and submitting an application. It may be necessary to periodically update information contained in the application instructions due to the availability of new information or to clarify program requirements in response to new questions. Applicants are advised to check back regularly for any new or updated information on the New York State Division of Homeland Security and Emergency Services website listed above. Applicants are solely responsible to ensure they receive all necessary information for submitting applications.

Enhanced Security Guard Training Tax Credit

Under the Enhanced Security Guard Tax Credit Program, certain qualified building owners who own buildings 500,000 square feet or more that are protected by qualified and trained security guards may claim a credit against the tax imposed by Article 9-A of the New York State Tax Law.

The amount of the credit allowed is \$3,000 for each qualified security guard, who is employed for a full year and has received the Office of Counter Terrorism-approved Enhanced Security Guard Training. The credit amount may be prorated for part-time security guards. However, the amount of the credit may be reduced due to the limitation placed on the total amount of all tax credits issued by the New York State Division of Homeland Security and Emergency Services in any calendar year.

Definitions

(a) "Qualified Building Owner" means a building owner whose building entrances, exits and common areas are protected by security guards, licensed under article 7-A of the General Business Law, whether or not such security guards are employed directly by the building owner or indirectly through a contractor.

(b) "Building" means any commercial building under ownership of a qualified building owner that contains at least 500,000 square feet whose entrances, exits and common areas are protected by security guards licensed under article 7-A of the General Business Law.

(c) "Security Guard" means a security guard registered and subject to Article 7-A of the General Business Law.

(d) "Qualified Security Guards" means security guards who: (i) are employed in positions which are under a legally binding written agreement, including a service contract between qualified building owners and security contractors, enforceable by employees, that provides for a minimum hourly wage rate of at least ten dollars eighty-five cents; and (ii) have completed the Office of Counter Terrorism certified security training program as set forth in this section.

(e) "Qualified Security Training Program" means a program certified by the New York State Office of Counter Terrorism for residential and commercial building security guards, which is designed to: improve observation, detection and reporting skills, improve coordination with local police, fire and emergency services; provide and improve skills and working knowledge of advanced security technology including surveillance systems and access control procedures; require at least 40 hours of training, including 3 hours of training devoted to terrorism awareness.

(f) "Application" means a document issued by the Office of Counter Terrorism and submitted by a qualified building owner that contains information necessary in awarding the Security Guard Training Tax Credit. Such application shall include, but is not limited to, the following information: the New York State Department of State issued unique identification number of each qualified security guard applied for which the tax credit is being sought and the employment status; the specific work locations; the address and square footage of each eligible building secured by the same qualified security guards; a certification that the employment records remain on file and readily available upon request by the DHSES Office of Counter Terrorism; and any other information the Office of Counter Terrorism determines is necessary to properly evaluate the application.

(g) "Complete Application" means a properly completed and executed application where all questions on the application itself were fully answered by the qualified building owner and that all supporting documents or information required in the application were fully furnished to DHSES to review and approve the application. Application include Forms A and B, as well as all other associated information necessary to process the application.

(h) "Method of Transmittal" means that all applications containing original forms and supporting documentation must be mailed to: 633 Third Avenue, 32nd Floor, New York, NY 10017, via a mail carrier service that provides proof of date of mailing.

(i) "Filing Period" begins March 18, 2013 and will continue to be accepted until credits are fully awarded or until the end of the calendar year, whichever occurs first.

(j) "Application Filing Date" means date which the application was postmarked by the mail carrier used by applicant regardless of the date the application is received by DHSES, provided that the date is within the filing period specified above.

(k) "Untimely Application" means an application that has been postmarked either before or after the filing period specified.

(l) "Certificate of Tax Credit" means a certificate issued by the DHSES Commissioner that states the amount of the Security Guard Tax Credit that the building owner has qualified for, based on DHSES OCT's receipt of the complete application and subject to the process set forth in these rules and regulations. The certificate shall include, but not be limited to the following information: name and address of qualified building owner; certificate serial number; amount of tax credit approved; and the calendar year in which such credit was awarded; and any other information as deemed necessary by DHSES Office of Counter Terrorism.

A. General Description

These guidelines set forth the application process for the New York State Enhanced Security Guard Training Tax Credit Program. The DHSES Office of Counter Terrorism has the authority to establish procedures for the application and allocation of such credits and any other provisions necessary and appropriate to implement this Program.

B. Application Period.

Applications will be accepted beginning June 1, 2014 and will continue to be accepted until all credits have been awarded, or until December 31, 2014, whichever occurs first. Applications will be reviewed and awarded on a first-come-first-served basis. The determining factor for how applications are grouped and reviewed will be the postmark date on the application and NOT the date it is received. Any applications postmarked prior to June 1, 2014, in addition to those applications postmarked June 1, 2014, will be treated as having arrived the same day and will receive priority over all others. Any application postmarked after June 1, 2014 will be grouped and reviewed with applications postmarked the same day, and will be awarded on a daily basis thereafter and until the application period ends or the tax credits are exhausted.

C. Application Method.

Applications must be mailed via a delivery service able to confirm receipt of application through a return receipt or some other tracking method. Applications will only be accepted through the mail.

D. Eligible Applicants

The applicant must be a corporation, partnership, limited partnership, or other entity or individual that owns a building or buildings individually comprised of useable square footage meeting the legal requirements of 500,000 square feet or more. The applicant is the entity that, upon final approval, will receive the tax credit certificate. The applicant must be the entity that incurs and pays direct expenditures related to the building and which is signatory to contracts relating to the building address stated in the tax credit application.

E. Secondary Point of Contact

Applicant should list the contact information for an individual who has the authority and access to provide additional documentation and information as necessary to process the tax credit.

F. Use of Information and Privacy Act Information:

The Privacy Act of 1974 requires us to advise you that the law which allows us to ask for this information is Section 26 of the New York State Tax Law. It is not mandatory that you furnish Unique Identification Numbers. If the Unique Identification Number for each guard is not furnished, you will be unable to participate in the Enhanced Security Guard Training Tax Credit Program. If you choose to furnish them, they will be forwarded to the New York State Department of State and will be used to verify, or attempt to verify, whether each security guard is registered and in good standing as a security guard in New York State. These numbers will only be used in administering the Enhanced Security Guard Training Tax Credit for verification of employment and registration with the Department of State, as well as to establish and maintain a uniform system for identifying taxpayers entitled to claim the credits on their State tax returns, and for any other lawful purpose.

G. Signatures & Initials:

The individual who signs the application should be the person listed as the building owner(s) in the application. The signature on the Initial Application must be provided by the corporate guard, general partner, managing member, or sole proprietor of the building listed in the application.

The building owner/signer of the application attests, under penalties of perjury, that he or she has examined the application and accompanying documents and, to the best of their knowledge, that they are true, correct and complete.

H. 40 Hour Certified Enhanced Security Guard Training

In order to apply for the tax credit, the building owner must employ registered security guards who, by December 31, 2013, must have satisfactorily completed the DHSES Office of Counter Terrorism certified Security Guard Training Program. Evidence of successful completion must be included with the application.

I. Allocation of Credits

In the event that subtraction of the credit allocations of all the eligible applications received on a given day would result in a zero or negative balance of the legislative cap, the tax credits shall be allocated among such qualified building owners for that day. Each qualified building owner's request shall be allowed at a reduced rate equivalent to the percentage created by dividing the unallocated tax credits by the aggregate tax credits requested on such date. Untimely applications will not be considered for the tax credit.

J. Criteria for Review of Applications

The DHSES Office of Counter Terrorism shall use the following criteria to determine the eligibility of a qualified building owner to receive a certificate of tax credit, and any other criteria deemed appropriate:

- (1) the application is a complete application;
- (2) the application is submitted within the filing period and is not untimely;
- (3) the applicant is a qualified building owner; and
- (4) the qualified building owner certifies and offers proof that the qualified security guards have, in fact, been trained according to the OCT (formerly Office of Homeland Security) 40 Hour Certified Security Guard Training Program.

The DHSES Office of Counter Terrorism shall approve or disapprove the applications based upon criteria set forth by the Office of Counter Terrorism in order of priority based upon the application filing date of a complete application for allocation of Security Guard Training Tax Credit. The DHSES Office of Counter Terrorism may request additional supporting documentation, as necessary.

DHSES Office of Counter Terrorism reserves the right to clarify or seek additional information from the applicant in order to effectively process the application.

K. Notification of Determination

If the DHSES Office of Counter Terrorism determines that a qualified building owner is eligible for the Security Guard Training Tax Credit, the DHSES Commissioner shall issue a certificate of tax of credit to the qualified building owner after verification of the information submitted by the qualified building owner, including, but not limited to, the Qualified Security Guard Training.

If the application is rejected, the DHSES Office of Counter Terrorism shall provide the qualified building owner with a notice of rejection that shall state the reasons therefore. Any security guard determined not to be a qualified security guard, shall be rejected for the purpose of calculating the qualified building owner's tax credits and any such reduction in tax credit shall be reallocated in conformity with the process specified in these regulations.

Upon a successful verification of eligible and timely applications, the DHSES Office of Counter Terrorism shall issue certificates of tax credit and/or letters of disapproval, as appropriate. The certificates of tax credit issued by the Office of Counter Terrorism shall state that the name and address and New York State Tax Identification Number of the qualified building owner and the amount of tax credit allocated for 2009.

L. Eligibility from Previous Years

Any qualified building owner who was allocated a credit in 2010, 2011 and 2012 and who applies for credit for the 2013 calendar year shall have priority over all other taxpayers who file a complete application for 2013, subject to the filing of a complete application.

M. Unallocated Tax Credits

If at the end the application period, the aggregate amount of Security Guard Training Tax Credits awarded totals less than \$5 million, the remaining amount will be considered unallocated.

N. Audit of Information

The qualified building owners who receive Security Guard Training Tax Credits in any given year shall, upon request by the DHSES Office of Counter Terrorism, immediately provide or make available any information necessary including copies of supporting documentation to verify the information submitted in applications for such credit. Record Retention - Each authorized and approved applicant must maintain records, in paper or electronic form, of any and all information used to calculate the credits received under this program for the period of seven (7) years.

O. Disclosure of Information

The application and information submitted to the DHSES Office of Counter Terrorism is subject to the New York State Freedom of Information Law ("FOIL"), which governs public access to the records of government agencies (see Public Officers Law sections 84 through 90).

Commercial Building Space Square Footage: _____	Phone: _____
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B. Building Owner Applicant Information

Name:	
Address:	
City/State:	Zip:
Email:	Phone:
New York State Tax ID Number:	Fax:

C. Secondary Point of Contact Information

Name:	
Address:	
City/State:	Zip:
Title:	Phone:
Email:	Fax:

D. Contract Information

D1. Are the security guards listed on Form 100B of this application directly employed? Yes No

D2. If not, do you currently retain the services of a Security Service Provider? Yes No
 If you answered 'Yes', you must fill out Security Service Provider Information below.

Name:	License #:
Address:	City/State:
Zip:	Phone:
Fax:	Email:

D3. A current contract that is enforceable by each security guard applied for must be in place either directly or through a security service provider for you to be eligible for the Tax Credit. You must attach a copy of the current contract to this Application.

D4. Does such an employee enforceable contract exist? Yes No

D5. Is the contract attached to the application? Yes No

E. Wage Information

E1. Has each security guard received an hourly wage of at least \$10.85 in 2013? Yes No

E2. Did you attach proof that such hourly wages were paid in this application? Yes No

F. Security Guard Training Information

F1. Is each security guard listed in the application properly registered and in good standing with the New York State Department of State? Yes No

F2. Has each security guard listed in the application received the 40 Hour Certified Enhanced Security Guard Training program? Yes No

In Form 100B, please list ALL information for EACH eligible guard, including Unique identification Number and Training Dates for each Eligible Security Guard employed at the building address listed in Part A of this application. Any guard that is listed by an applicant without all information being fully provided will be disregarded from the application by the Division of Homeland Security and Emergency Services. The application will be processed taking into account only those guards and resulting calculations that contain all information, as requested. Please use additional pages as necessary.

By December 31, 2013, each guard must have satisfactorily completed the Division of Homeland Security and Emergency Services (formerly Office of Homeland Security) 40 Hour Certified Enhanced Security Guard Training program.

G. Calculation Of Total Credits For Qualified Security Guards

Step 1: For each Full-Time security guard who meets the contract, wage and training provisions and who was employed in the eligible building in 2013, add \$3,000 per guard listed.

\$ _____

Step 2: For each Part-Time security guard who meets the contract, wage and training provisions and who is employed in the eligible building in 2013, add the total number of full business days worked in 2013 by all part-time guards listed and multiply that number by 12 (\$3,000 full credit / 250 business days = daily \$ credit).

\$ _____

Step 3: Add (1) and (2): **Total Eligible Credits:** \$ _____

H. Please Check and Initial That The Following Items Have Been Attached:

- _____ Form 100B fully completed with all required information on each security guard listed.
- _____ A copy of the current contract with the security guards or security service provider for the 2013 calendar year under which the security guards were employed.
- _____ A copy of each security guard's certificate of completion of the Office of Homeland Security Approved 40 Hour Enhanced Security Guard Training Program OR a written and notarized certification by a DCJS certified training school that each of the security guards listed on the application has satisfactorily completed such training. Please note that a certificate of completion of the 16 hour annual training requirement is insufficient.
- _____ A copy of each security guard's current license, a print out from the Department of State website licensee search form (http://appext9.dos.state.ny.us/lcns_public/id_search_frm), or any other method proving current registration for each security guard included in the application.
- _____ Verification of the minimum wage requirements for 2013.
- _____ Verification that the building listed in part 1 of this application meets the 500,000 square feet minimum under the law.

I. **Certification Statements by Applicant:** I understand and agree to each of the following conditions (initial each):

_____ This application is for the calendar year 2013 and should tax credits be received, they will be credited towards any New York State tax liability in 2013.

_____ Applications will be processed on a first-come-first-serve basis, provided, however, that complete applications arriving on the same day shall be treated as having arrived contemporaneously.

_____ The amount of credit allocated to projects for which eligible applications are received on the first day will be subtracted from the \$5 million tax credit cap for 2013 only.

_____ Any remaining balance of available credit for eligible applications received on the second and subsequent days will be allocated among applications received on those days and the process will continue until all available credit is applied.

_____ Any tax credit received this year may be available to me in the following calendar year, but not to exceed a total of three consecutive years. The amount I may receive in the following year is subject to availability of funds and re-application and can be reduced to meet the decrease in tax credits available.

_____ In the event that subtraction of the credit allocations of all the eligible applications received on a given day would result in a zero or negative balance of the \$5 million legislative tax credit cap for 2009, the tax credits shall be allocated among such eligible applicants for that day. Each eligible applicant's request shall be allowed at a reduced rate equivalent to the percentage created by dividing the remaining tax credits by the cumulative tax credits requested on such date.

_____ I shall allow the New York State to audit any and all information contained within this application and all appendices and any such information necessary to verify that all of the information is accurate and, in doing so, will turn over or make available documentation and any proof necessary for such for up to three years following the date of credit. I also understand that in not doing so, I shall forfeit any tax credit allocations awarded to me by the State of New York.

I, _____, do hereby certify under penalty of law that I have examined this entire application and accompanying documents and all information contained therein is true, correct and complete to the best of my knowledge and belief.

Name: _____ Title: _____

Signature: _____ Date: _____

STATE OF NEW YORK)
) SS:
County of _____)

On the day of in the year _____ before me, the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is(are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their/ capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

(Signature and office of the individual taking acknowledgement)

**New York State Division of Homeland Security and Emergency Services
Office of Counter Terrorism
2013 Enhanced Security Guard Training Tax Credit
Application Receipt Verification Form
www.dhSES.ny.gov**

NOTE: This form will only be returned if a self-addressed, stamped envelope is included in the application package.

<u>Building:</u>	<u>New York State Tax ID Number:</u>
<u>Name:</u>	
<u>Address:</u>	
<u>City/State/Zip:</u>	

Thank you for your application submission.

Your application is currently under review.