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Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

FP-332

CLAIM FOR REFUND OF RETRAINING COSTS

Qualified High Technology Company – Not a Corporation

Company Name and Address: _____

_____

Federal Employer Identification Number or Social Security Number: _____

2001

	EMPLOYEE'S NAME	SOCIAL SECURITY NUMBER	DATE OF EMPLOYMENT	NUMBER OF MONTHS EMPLOYED	COLUMN A RETRAINING COSTS	COLUMN B MAXIMUM ALLOWED AMOUNT	COLUMN C AMOUNT IN COL. A OR COL B, WHICH-EVER IS LESS	COLUMN D AMOUNT CLAIMED IN PRIOR YEAR	COLUMN E RETRAINING COST AVAILABLE FOR CREDIT IN CURRENT YEAR (COL C MINUS COL D)
1.		- -			$	$20,000.	$	$	$
2.		- -			$	$20,000.	$	$	$
3.		- -			$	$20,000.	$	$	$
4.		- -			$	$20,000.	$	$	$
5		- -			$	$20,000.	$	$	$
6.		- -			$	$20,000.	$	$	$
7.		- -			$	$20,000.	$	$	$
8.		- -			$	$20,000.	$	$	$
9.		- -			$	$20,000.	$	$	$
10.		- -			$	$20,000.	$	$	$
11.		- -			$	$20,000.	$	$	$
12. TOTALS					$		$	$	

13. CURRENT YEAR RETRAINING COST AVAILABLE FOR TAX CREDIT $ _____

14. AMOUNT OF REFUNDABLE RETRAINING TAX CREDIT (50% OF LINE 13) $ _____

Under penalty of perjury, I declare that I have examined this claim and to the best of my knowledge it is correct.

Signature of Owner or Officer	Company Name	Date
Company's Address	Telephone Number	E-Mail Address

INSTRUCTIONS FOR FORM FP-332

Enter the beginning and ending of the tax year, the company name and Federal Employer Identification Number or the Social Security Number.

WHO MAY USE THE FORM D-332?

Businesses which are not a corporation and which are certified as a Qualified High Technology Company may claim a partial refund of the retraining tax credit.

You are a Qualified High Technology Company if:

(a) You are an individual or entity organized for profit;
(b) You maintain an office, headquarters, or base of operations in the District of Columbia;
(c) You have 2 or more employees in the District;
(d) At least 51% of your gross revenue is derived from one or more of the permitted activities listed in pamphlet FR-399;
(e) You do not receive 51% or more of gross revenue from operating a retail store or electronic equipment facility in the District;
(f) You are appropriately registered as a business in the District; and
(g) You are current in all District Government filing requirements and payment obligations.

HOW AND WHEN TO FILE

To claim the retraining tax credit, a Qualified High Technology Company that is not a corporation must attach the form QHTC-CERT, Certification for Qualified High Technology Company and form D-30CR, Business Tax Credits Return for a Qualified High Technology Company not a corporation to the FP-332, Claim for Refund of Retraining Costs.