



**New York State Division of Homeland Security  
Emergency Services  
Office of Counter Terrorism  
Security Officer Training Tax Credit Program**  
<https://www.dhSES.ny.gov>

**Application Filing Period: February 14, 2024 to July 14, 2024**

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.

**Security Training Tax Credit**

Under the Security Training Tax Credit Program, certain qualified building owners who own buildings over 500,000 square feet that are protected by qualified and trained security officers may claim a credit against the tax imposed by Article 9, 9-A, 22 or 33 of the New York State Tax Law.

The amount of the credit allowed is \$3,000 for each qualified security officer who is employed for a full year and has received the Office of Counter Terrorism-approved training. The credit amount may be prorated for part-time security officers. 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**

- “Qualified Building Owner”** means a building owner whose building entrances, exits and common areas are protected by security officers, licensed under article 7-A of the General Business Law, whether such security officers are employed directly by the building owner or indirectly through a contractor.
  
- “Building”** means any commercial building under ownership of a qualified building owner that contains over 500,000 square feet whose entrances, exits and common areas are protected by security officers licensed under article 7- A of the General Business Law.

- **“Security Officer”** means a security officer registered and subject to Article 7-A of the General Business Law.
- **“Qualified Security Officer ”** means security officers 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 \$10.85; and
  - ii. have completed the Office of Counter Terrorism certified security training program.
- **“Qualified Security Training Program”** means a program certified by the New York State Office of Counter Terrorism for residential and commercial building security officers, 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 three hours of training devoted to terrorism awareness.
- **“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 Officer 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 officer 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 officers; a certification that the employment records remain on file and readily available upon request by the Division of Homeland Security and Emergency Services Office of Counter Terrorism; and any other information the Office of Counter Terrorism determines is necessary to properly evaluate the application.
- **“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 Division of Homeland Security and Emergency Services to review and approve the application. Applications include Forms A and B, as well as all other associated information necessary to process the application.
- **“Method of Transmittal”** means that all applications containing original forms and supporting documentation must be mailed via a mail carrier service that provides proof of date of mailing and addressed as follows:

- **“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 Division of Homeland Security and Emergency Services, provided that the date is within the filing period.
- **“Untimely Application”** means an application that has been postmarked either before or after the filing period.
- **“Certificate of Tax Credit”** means a certificate issued by the Division of Homeland Security and Emergency Services Commissioner that states the amount of the Security Officer Tax Credit that the building owner has qualified for, based on Division of Homeland Security and Emergency Services Office of Counter Terrorism'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 Division of Homeland Security and Emergency Services Office of Counter Terrorism.

### **General Description**

These guidelines set forth the application process for the New York State Enhanced Security Officer Training Tax Credit Program. The Division of Homeland Security and Emergency Services Office of Counter Terrorism has the authority to establish procedures for the application and allocation of such credits and to implement this Program.

### **Application Period**

Applications will be accepted beginning February 1, 2024, and will continue to be accepted until July 1, 2024. 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. No applications will be accepted with a postmark after July 1, 2024.

### **Eligible Applicants**

The applicant must be a corporation, partnership, limited partnership, or other entity or individual that owns a commercial building or buildings individually comprised of useable square footage meeting the legal requirements of over 500,000 square feet. 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.

### **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.

### **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 (UIN). However, if you fail to furnish a UIN for each officer you will not be able to participate in the Enhanced Security Officer Training Tax Credit Program, as this is a requirement by the New York State Division of Criminal Justice Services (DCJS). 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 officer is registered and in good standing as a security officer in New York State. These numbers will only be used in administering the Enhanced Security Officer 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.

### **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 officer, 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.

### **40 Hour Certified Enhanced Security Officer Training**

In order to apply for the tax credit, the building owner must employ registered security officers who, by December 31, 2023, have satisfactorily completed the Division of Homeland Security and Emergency Services Office of Counter Terrorism certified Security Officer Training Program. Evidence of successful completion must be included with the application.

### **Allocation of Credits**

If subtraction of the credit allocations of all the eligible applications postmarked on the 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.

### **Criteria for Review of Applications**

The Division of Homeland Security and Emergency Services 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.

- The application is complete.
- The application is submitted within the filing period.
- The applicant is a qualified building owner; and
- The qualified building owner certifies and provides proof that the qualified security officer(s) have, in fact, been trained according to the Office of Counter Terrorism 40 Hour Certified Security Officer Training Program.

The Division of Homeland Security and Emergency Services 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 Officer Training Tax Credit. The Division of Homeland Security and Emergency Services Office of Counter Terrorism may request additional supporting documentation, as necessary.

Division of Homeland Security and Emergency Services Office of Counter Terrorism reserves the right to clarify or seek additional information from the applicant to effectively process the application.

### **Notification of Determination**

If the Division of Homeland Security and Emergency Services Office of Counter Terrorism determines that a qualified building owner is eligible for the Security Officer Training Tax Credit, the Division of Homeland Security and Emergency Services 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 Officer Training.

If the application is disallowed, the Division of Homeland Security and Emergency Services Office of Counter Terrorism shall provide the qualified building owner with a notice of disapproval that shall state the reasons, therefore. Any security officer determined not to be a qualified security officer, 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 Division of Homeland Security and Emergency Services 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 allowed for 2023.

### **Audit of Information**

The qualified building owners who receive Security Officer Training Tax Credits in any given year shall, upon request by the Division of Homeland Security and Emergency Services 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. 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 years.

### **Disclosure of Information**

The application and information submitted to the Division of Homeland Security and Emergency Services 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).



# Homeland Security and Emergency Services

KATHY HOCHUL  
Governor

JACKIE BRAY  
Commissioner

## New York State Division of Homeland Security and Emergency Services Office of Counter Terrorism Security Officer Training Tax Credit Program

<http://www.dhses.ny.gov>

### Application for Filing Period: February 1, 2024 to July 1, 2024

Failure to follow all instructions will cause a delay in review of your application and can affect the tax credits allocated, if any. Each application will be prioritized by date of postmark regardless of the date it is received by the Division of Homeland Security and Emergency Services (DHSES) Office of Counter Terrorism.

Please type or neatly handwrite responses and signatures in blue ink.

**Applicant Building Address:**

**NYS Tax ID Number:**

Please check if Tax Credits were received for this location in:

\_\_\_\_ 2022

\_\_\_\_ 2021

\_\_\_\_ 2020

\_\_\_\_ 2019

\_\_\_\_ 2018

\_\_\_\_ 2017

\_\_\_\_ 2016

**Total Credits Applied For in this Application:** \$

**Total Number of Full-Time Officer(s):**

**Total Number of Part-Time Officer(s):**

**Building Location Information**

<b>Building Name:</b>		
<b>Building Address:</b>		
<b>City/State:</b>	<b>County:</b>	<b>Zip:</b>
<b>Commercial Building Space Square Footage:</b>		<b>Phone:</b>

**Building Owner Applicant Information**

<b>Name:</b>	
<b>Address:</b>	
<b>City/State:</b>	<b>Zip:</b>
<b>Title:</b>	<b>Phone:</b>
<b>Email:</b>	<b>Fax:</b>

**Point of Contact Information**

<b>Name:</b>	
<b>Address:</b>	
<b>City/State:</b>	<b>Zip:</b>
<b>Title:</b>	<b>Phone:</b>
<b>Email:</b>	<b>Fax:</b>

**Contract Information**

1. Are the security officers listed on Form 100B of this application directly employed?
2. If not, do you currently retain the services of a Security Service Provider?
3. If you answered 'Yes', you must fill out Security Service Provider Information below.

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



To be eligible for the Tax Credit, there must be a contract in place for each security officer you are claiming a credit for the 2023 calendar year, either directly or through a security service provider. You must attach a copy of the current contract to this application.

Does such a contract exist? Circle: yes or no

Is the contract attached to the application? Circle: yes or no

### **Wage Information**

1. Has each security officer received an hourly wage of at least \$10.85 in 2023? Circle: yes or no
2. Did you attach proof that such hourly wages were paid in this application? Circle: yes or no

### **Security Officer Training Information**

1. Is each security officer listed in the application properly registered and in good standing with the New York State Department of State? Circle: yes or no
2. Has each security officer listed in the application received the DHSES qualified Security Officer Training Program? Circle: yes or no

In Form 100B, please list ALL information for EACH eligible officer, including Unique Identification Number and training dates for each eligible security Officer employed at the building address listed on page 8 of this application. Any officer 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 considering only those officers and resulting calculations that contain all information, as requested. Please use additional pages as necessary.

By December 31, 2023, each officer must have satisfactorily completed the DHSES Office of Counter Terrorism Qualified Security Officer Training program.

### **Calculation of Total Credits for Qualified Security Officer**

Step 1: For each **full-time** security officer who met the contract, wage, and training provisions and who was employed in the eligible building in 2023, add \$3,000 per officer listed.

\$

Step 2: For each **part-time** security officer who met the contract, wage, and training provisions and who was employed in the eligible building in 2023, add the total number of full business days worked in 2023 by all part-time officers 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: \$**

**Please Check and Initial That the Following Items Have Been Attached:**

- Form 100B fully completed with all required information on each security officer listed.
  
- A copy of the current contract with the security officers or security service provider for the 2023 calendar year under which the security officers were employed.
  
- A copy of each security officer’s certificate of completion of the DHSES Qualified Security Officer Training Program OR a written and notarized certification by a DCJS certified training school that each of the security officers 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 officer’s current license, a printout from the Department of State website licensee search at <https://www.ds.ny.gov/licensing/securityguard/sguard.html#>, or any other method proving current registration for each security officer included in the application.
  
- Verification of the minimum wage requirements for 2023.
  
- Verification that the building listed in Section A of this application meets the 500,000 square feet minimum under the law.

**Statement of Understanding by Applicant (Qualified Building Owner):**

**I understand, acknowledge, and agree to each of the following conditions (initial each):**

This application is for the calendar year 2023 and should tax credits be received; they will be credited towards any New York State tax liability in 2023.

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 legislative tax credit cap for 2023 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. 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 legislative tax credit cap for 2023, 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 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 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.



