



Recapture of START-UP NY Tax Benefits

CT-645

Tax Law – Article 1, Sections 39 and 39-a

All filers must enter tax period: beginning ending

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, or CT-3-S.

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions)

B EIN of certified START-UP NY business

Schedule A – Proportional recovery of tax benefits (see instructions)

C Beginning and ending dates of the year subject to proportional recovery Beginning Ending

D Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions)

Proportional recovery percentage (see instructions)

1 Benchmark number of net new jobs	•	1	<input style="width:90%;" type="text"/>
2 Number of net new jobs actually created	•	2	<input style="width:90%;" type="text"/>
3 Subtract line 2 from line 1	•	3	<input style="width:90%;" type="text"/>
4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places)	•	4	<input style="width:90%;" type="text"/>

START-UP NY tax elimination credit (see instructions)

5 Credit claimed	•	5	<input style="width:90%;" type="text"/>
6 Proportional recovery percentage (from line 4)	•	6	<input style="width:90%;" type="text"/>
7 Recapture of credit (multiply line 5 by line 6)	•	7	<input style="width:90%;" type="text"/>

START-UP NY telecommunication service excise tax credit (see instructions)

8 Credit claimed	•	8	<input style="width:90%;" type="text"/>
9 Proportional recovery percentage (from line 4)	•	9	<input style="width:90%;" type="text"/>
10 Recapture of credit (multiply line 8 by line 9)	•	10	<input style="width:90%;" type="text"/>

Metropolitan commuter transportation mobility tax (MCTMT) (see instructions)

11 MCTMT on payroll expenses previously excluded	•	11	<input style="width:90%;" type="text"/>
12 Proportional recovery percentage (from line 4)	•	12	<input style="width:90%;" type="text"/>
13 Recapture of MCTMT (multiply line 11 by line 12)	•	13	<input style="width:90%;" type="text"/>

Sales and use tax (see instructions)

14 Credit or refund claimed	•	14	<input style="width:90%;" type="text"/>
15 Proportional recovery percentage (from line 4)	•	15	<input style="width:90%;" type="text"/>
16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15)	•	16	<input style="width:90%;" type="text"/>

Real estate transfer tax (see instructions)

17 Transfer tax exempted	•	17	<input style="width:90%;" type="text"/>
18 Proportional recovery percentage (from line 4)	•	18	<input style="width:90%;" type="text"/>
19 Recapture of transfer tax (multiply line 17 by line 18)	•	19	<input style="width:90%;" type="text"/>

Organization tax (Tax Law, Article 9, former section 180) and license and maintenance fees (Tax Law, Article 9, former section 181) (see instr.)

20 License and/or maintenance fee	•	20	<input style="width:90%;" type="text"/>
21 Proportional recovery percentage (from line 4)	•	21	<input style="width:90%;" type="text"/>
22 Recapture of fees (multiply line 20 by line 21)	•	22	<input style="width:90%;" type="text"/>

23 Total (add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)

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Schedule B – Recapture of tax benefits due to fraud (see instructions)

24 START-UP NY tax elimination credit	• 24		
25 START-UP NY telecommunication service excise tax credit	• 25		
26 Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181) previously exempted	• 26		
27 MCTMT on payroll expenses previously excluded	• 27		
28 Sales and use tax credits or refunds	• 28		
29 Real estate transfer tax previously exempted	• 29		
30 Wage exclusion claimed by employees	• 30		
31 Total recapture due to fraud (add lines 24 through 30; enter here and on line 33)	• 31		

Schedule C – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture
Total from additional sheet(s), if any				
32 Total recapture allocated from partnership(s) (enter here and on line 34)				• 32

Schedule D – Computation of recapture

33 Enter the amount from line 23 or line 31	• 33		
34 Enter the amount from line 32	• 34		
35 Total recapture (add lines 33 and 34; see instructions)	• 35		

