



Department of Taxation and Finance

# START-UP NY Telecommunication Services Excise Tax Credit

# CT-640

Tax Law – Article 1, Section 39 and Article 9-A, Section 210-B.44

All filers must enter tax period: beginning

ending

File this form with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation	Employer identification number (EIN)
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All filers **must** complete line A.

**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership) (mark an **X** in the appropriate box; see instructions)? ..... Yes  No

**C corporations**

If **Yes**, complete lines B and C and Schedules A, B, and C.  
If **No**, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B, C, and D.

**New York S corporations**

If **Yes**, complete lines B and C and Schedules A and B.  
If **No**, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B and D.

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

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

### Schedule A – Allocation factor (see instructions)

	<b>A</b> Tax-free NY area	<b>B</b> New York State
<b>1</b> Average value of property (see instructions) .....	<b>1</b>	
<b>2</b> Property factor (divide line 1, column A by line 1, column B; carry result to four decimal places) .....	<b>2</b>	
<b>3</b> Wages and other compensation of employees (see instructions) .....	<b>3</b>	
<b>4</b> Wage factor (divide line 3, column A by line 3, column B; carry result to four decimal places) .....	<b>4</b>	
<b>5</b> Total factors (add lines 2 and 4) .....	<b>5</b>	
<b>6</b> Allocation factor (divide line 5 by two; carry result to four decimal places) .....	<b>6</b>	

### Schedule B – Computation of credit

<b>7</b> Telecommunication services excise tax paid (see instructions) .....	<b>7</b>	
<b>8</b> Telecommunication services excise tax credit from partnership(s) (from line 19) .....	<b>8</b>	
<b>9</b> Total credit (add lines 7 and 8) .....	<b>9</b>	

### Schedule C – Computation of credit used (New York S corporations do not complete this part)

<b>10</b> Tax due before credits (see instructions) .....	<b>10</b>	
<b>11</b> Tax credits claimed before this credit (see instructions) .....	<b>11</b>	
<b>12</b> Tax after application of credits (subtract line 11 from line 10) .....	<b>12</b>	
<b>13</b> Tax limitation (see instructions) .....	<b>13</b>	
<b>14</b> Limitation on credit (subtract line 13 from line 12; if line 13 is more than line 12, enter 0) .....	<b>14</b>	
<b>15</b> Credit used for this period (enter the lesser of line 9 or line 14; enter here and on your franchise tax return) .....	<b>15</b>	
<b>16</b> Unused telecommunication services excise tax credit (subtract line 15 from line 9) .....	<b>16</b>	
<b>17</b> Amount of credit to be refunded (limited to the amount on line 16; enter here and on your franchise tax return) .....	<b>17</b>	
<b>18</b> Amount of credit to be applied as an overpayment to next period (subtract line 17 from line 16; enter here and on your franchise tax return) .....	<b>18</b>	

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**Schedule D – Partnership information** *(see instructions; attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
Total from additional sheet(s), if any .....				
<b>19</b> Total credit amount allocated from partnership(s) <i>(enter here and on line 8)</i> .....				<b>19</b>

