



# 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) |
|---------------------------|--------------------------------------|

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 .....   | • | <b>1</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 2 Number of net new jobs actually created .....  | • | <b>2</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 3 Subtract line 2 from line 1 .....  | • | <b>3</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places) ..... | • | <b>4</b> | <input style="width: 90%; height: 20px;" type="text"/> |

### START-UP NY tax elimination credit (see instructions)

|   |   |          |  |
|---|---|----------|--|
| 5 Credit claimed .....                                  | • | <b>5</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 6 Proportional recovery percentage (from line 4) .....  | • | <b>6</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 7 Recapture of credit (multiply line 5 by line 6) ..... | • | <b>7</b> | <input style="width: 90%; height: 20px;" type="text"/> |

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

|  |   |           |  |
|--|---|-----------|--|
| 8 Credit claimed .....                                   | • | <b>8</b>  | <input style="width: 90%; height: 20px;" type="text"/> |
| 9 Proportional recovery percentage (from line 4) .....   | • | <b>9</b>  | <input style="width: 90%; height: 20px;" type="text"/> |
| 10 Recapture of credit (multiply line 8 by line 9) ..... | • | <b>10</b> | <input style="width: 90%; height: 20px;" type="text"/> |

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

|   |   |           |  |
|---|---|-----------|--|
| 11 MCTMT on payroll expenses previously excluded .....    | • | <b>11</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 12 Proportional recovery percentage (from line 4) .....   | • | <b>12</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 13 Recapture of MCTMT (multiply line 11 by line 12) ..... | • | <b>13</b> | <input style="width: 90%; height: 20px;" type="text"/> |

### Sales and use tax (see instructions)

|   |   |           |  |
|---|---|-----------|--|
| 14 Credit or refund claimed .....   | • | <b>14</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 15 Proportional recovery percentage (from line 4) .....                                   | • | <b>15</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15) ..... | • | <b>16</b> | <input style="width: 90%; height: 20px;" type="text"/> |

### Real estate transfer tax (see instructions)

|  |   |           |  |
|--|---|-----------|--|
| 17 Transfer tax exempted .....                                   | • | <b>17</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 18 Proportional recovery percentage (from line 4) .....          | • | <b>18</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 19 Recapture of transfer tax (multiply line 17 by line 18) ..... | • | <b>19</b> | <input style="width: 90%; height: 20px;" 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 .....                  | • | <b>20</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 21 Proportional recovery percentage (from line 4) .....  | • | <b>21</b> | <input style="width: 90%; height: 20px;" type="text"/> |
| 22 Recapture of fees (multiply line 20 by line 21) ..... | • | <b>22</b> | <input style="width: 90%; height: 20px;" type="text"/> |

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

564001220094



