



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	
2 Number of net new jobs actually created	●	2	
3 Subtract line 2 from line 1	●	3	
4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places)	●	4	

START-UP NY tax elimination credit (see instructions)

5 Credit claimed	●	5	
6 Proportional recovery percentage (from line 4)	●	6	
7 Recapture of credit (multiply line 5 by line 6)	●	7	

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

8 Credit claimed	●	8	
9 Proportional recovery percentage (from line 4)	●	9	
10 Recapture of credit (multiply line 8 by line 9)	●	10	

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

11 MCTMT on payroll expenses previously excluded	●	11	
12 Proportional recovery percentage (from line 4)	●	12	
13 Recapture of MCTMT (multiply line 11 by line 12)	●	13	

Sales and use tax (see instructions)

14 Credit or refund claimed	●	14	
15 Proportional recovery percentage (from line 4)	●	15	
16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15)	●	16	

Real estate transfer tax (see instructions)

17 Transfer tax exempted	●	17	
18 Proportional recovery percentage (from line 4)	●	18	
19 Recapture of transfer tax (multiply line 17 by line 18)	●	19	

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	
21 Proportional recovery percentage (from line 4)	●	21	
22 Recapture of fees (multiply line 20 by line 21)	●	22	

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 <i>(add lines 24 through 30; enter here and on line 33)</i>	•	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) <i>(enter here and on line 34)</i>			• 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 <i>(add lines 33 and 34; see instructions)</i>	•	35	

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