

## Recapture of START-UP NY Tax Benefits Tax Law - Article 1, Sections 39 and 39-a

**CT-645** 

	All filers must enter tax perio	d: beginning	ı er	ding
_egal name of corporation	7 more must enter tax perio	Sognining	Employer identification no	•
<u> </u>				·
ttach to Form CT-3, CT-3-A, or CT-3				
A Certificate number from Form D	TF-74, <i>Certificate of Eligibility,</i> issued to	the approved		
START-UP NY business (see ins.	tructions)			
<b>B</b> EIN of certified START-UP NY b	usiness		●	
chedule A – Proportional reco	very of tax benefits (see instructions	e)		
oneddie A Troportional 1000	very or tax benefits (see mandellors	<b>3</b> /		
			Beginning	Ending
C Beginning and ending dates of the	he year subject to proportional recovery	′	•	•
D Van of CTART LIRAN have	And home of the control of the contr		<i>(</i> )	
Year of START-UP NY business	tax benefit period (enter a number from 1	to 10; see instri	uctions)	●
roportional recovery percentage	(see instructions)			
1 Benchmark number of net new j	obs		• 1	
	created			
3 Subtract line 2 from line 1			• 3	
4 Proportional recovery percentag	e (divide line 3 by line 1; round to four decin	nal places)	• 4	
TART UR NV tov olimination and	* (and in demostrations)			
TART-UP NY tax elimination credi	·		Γ <u>-</u> Ι	Т
	e (from line 4)			
Recapture of credit (multiply line s	5 by line 6)			
TART-UP NY telecommunication s	service excise tax credit (see instruction	າຣ)		
8 Credit claimed			• 8	
9 Proportional recovery percentag	e (from line 4)		9	,
	3 by line 9)			
letropolitan commuter transporta	tion mobility tax (MCTMT) (see instruct	ions)		
	eviously excluded			
	e (from line 4)			
13 Recapture of MCTMT (multiply lin	ne 11 by line 12)		• 13	
ales and use tax (see instructions)				
			• 14	
	e (from line 4)			
	sales and use tax (multiply line 14 by line			
	sailed and alle tark (manapry mile 1.1 by mile			
eal estate transfer tax (see instruction	ons)			
17 Transfer tax exempted			• 17	
18 Proportional recovery percentag	e (from line 4)		18	
19 Recapture of transfer tax (multipl	y line 17 by line 18)		• 19	
reganization tax (Tax Law Article 0, fo	rmer section 180) and license and maint	onanco foos (*	Tax Law Article 0 former	spotion 191) (and inc
				Section 101) (See INS
	C (Frame line 4)			
	e (from line 4)			Т
LE Necapture of fees (multiply line 20	) by line 21)			
<b>23</b> Total (add lines 7 10 13 16 19 ar	nd 22: enter here and on line 331		• 23	

nedule B – Recapture of tax	benefits due to fraud (see in	structions)		
4 START-UP NY tax elimination c	redit		24	
5 START-UP NY telecommunicati		-		
26 Organization tax (Tax Law forme			0 =0	
	previously exempted		26	
27 MCTMT on payroll expenses pr				
28 Sales and use tax credits or refu				
29 Real estate transfer tax previous				
	ployees			
	d lines 24 through 30; enter here and			
<del>-</del>	mation (see instructions)			
Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit	Share of recapture
<del>-</del>		Certificate number	business tax	
·		Certificate number	business tax benefit	
·		Certificate number	business tax benefit	
		Certificate number	business tax benefit	
·		Certificate number	business tax benefit	
·		Certificate number	business tax benefit	
·		Certificate number	business tax benefit	

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Tot	al from additional sheet(s), if any							
32 Total recapture allocated from partnership(s) (enter here and on line 34)								
Sch	nedule D – Computation of recaptu	re						
33	Enter the amount from line 23 or line 31			33		Г		
34	Enter the amount from line 23 or line 31 Enter the amount from line 32			• 33		Г		
	Total recapture (add lines 33 and 34; see in					Γ		
-	1 (	,			1	_		

