New York State 2022

Department of Taxation and Finance

Recapture of START-UP NY Tax Benefits

Tax Law – Sections 39 and 39-a

IT-645

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return

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

B Employer identification number (EIN) of certified START-UP NY business .... **B** [   ]

Complete either Schedule A or Schedule B *(see instructions)*

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

1 Beginning and ending dates of the year subject to proportional recovery ..... **1** Beginning *(mmddyyyy)* [   ] Ending *(mmddyyyy)* [   ]

2 Year of START-UP NY business tax benefit period (1 through 10) .... **2** [   ]

Proportional recovery percentage

3 Benchmark net new jobs .... **3** [   ]

4 Net new jobs actually created .... **4** [   ]

5 Subtract line 4 from line 3 .... **5** [   ]

6 Proportional recovery percentage *(divide line 5 by line 3 and round to the fourth decimal place; see instr.)* **6** [   ]

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

7 Credit claimed .... **7** [   ] .00

8 Proportional recovery percentage from line 6 .... **8** [   ]

9 Recapture of credit *(multiply line 7 by line 8)* .... **9** [   ] .00

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

10 Credit claimed .... **10** [   ] .00

11 Proportional recovery percentage from line 6 .... **11** [   ]

12 Recapture of credit *(multiply line 10 by line 11)* .... **12** [   ] .00

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Schedule A – Proportional recovery of tax benefits *(continued)*

Metropolitan Commuter Transportation Mobility Tax (MCTMT) *(see instructions)*

13 MCTMT on payroll expenses previously excluded	**13**	.00
14 Proportional recovery percentage from line 6	**14**	
15 Recapture of MCTMT *(multiply line 13 by line 14)*	**15**	.00

Sales and use tax *(see instructions)*

16 Credit or refund claimed	**16**	.00
17 Proportional recovery percentage from line 6	**17**	
18 Recapture of credit or refund of sales and use tax *(multiply line 16 by line 17)*	**18**	.00

Real estate transfer tax *(see instructions)*

19 Transfer tax exempted	**19**	.00
20 Proportional recovery percentage from line 6	**20**	
21 Recapture of transfer tax *(multiply line 19 by line 20)*	**21**	.00
22 Total *(add lines 9, 12, 15, 18, and 21)*	**22**	.00

Fiduciary: Enter the amount from line 22 on line 32.
All others: Enter the amount from line 22 on line 35.

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

23 START-UP NY tax elimination credit	**23**	.00
24 START-UP NY telecommunication service excise tax credit	**24**	.00
25 MCTMT on payroll expenses previously excluded	**25**	.00
26 Sales and use tax credits or refunds..	**26**	.00
27 Real estate transfer tax previously exempted	**27**	.00
28 Wage exclusion claimed by employees	**28**	.00
29 Total recapture due to fraud *(add lines 23 through 28)*	**29**	.00

Fiduciary: Enter the amount from line 29 on line 32.
All others: Enter the amount from line 29 on line 35.

Schedule C – Partnership, New York S corporation, and estate and trust information *(see instructions)*

For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust *(use additional Form(s) IT-645 if necessary)*.

A Name of entity	B Type	C Employer identification number	D Certificate number	E Share of recapture
				.00
				.00
				.00
				.00

30	Total column E amounts from additional Form(s) IT-645	**30**	.00
31	Total recapture *(add column E amounts, including any amount from line 30)*	**31**	.00

Fiduciary: Include the line 31 amount on line 32.
All others: Enter the line 31 amount on line 36.

Schedule D – Beneficiary's and fiduciary's share of recapture

32	Total *(fiduciaries: enter the amount from line 22 or line 29 plus the amount from line 31)*	**32**	.00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of recapture
		.00
		.00
		.00
		.00

33	Share of recapture allocated to beneficiaries *(add column C amounts)*	**33**	.00
34	Fiduciary's share of recapture *(subtract line 33 from line 32; enter here and on line 37)*	**34**	.00

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Schedule E – Computation of recapture

Individual and partnership	35	Enter the amount from line 22 or line 29	35	.00
Partner, S corporation shareholder, beneficiary	36	Enter the amount from line 31	36	.00
Fiduciary	37	Enter the amount from line 34	37	.00
	38	**Total recapture** (add lines 35, 36, and 37; see instructions)	38	.00

Individuals: Enter the line 38 amount and code *645* on Form IT-201-ATT, line 20 or Form IT-203-ATT, line 19.

Partnerships: Enter the line 38 amount and code *645* on Form IT-204, line 148.

Fiduciaries: Include the line 38 amount on Form IT-205, line 12.

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