



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

START-UP NY tax elimination credit (see instructions)

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

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

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

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

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

Sales and use tax (see instructions)

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

Real estate transfer tax (see instructions)

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

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)..... | ● | 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 |
|--|-------------------|--------------------|-------------------------------------|--------------------|
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| 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 | |

