



# Recapture of START-UP NY Tax Benefits

# IT-645

Tax Law – Sections 39 and 39-a

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) .....

### 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	
8 Proportional recovery percentage from line 6 .....	8	
9 Recapture of credit (multiply line 7 by line 8) .....	9	

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

10 Credit claimed .....	10	
11 Proportional recovery percentage from line 6 .....	11	
12 Recapture of credit (multiply line 10 by line 11) .....	12	



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

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

13 MCTMT on payroll expenses previously excluded .....	<b>13</b>		00
14 Proportional recovery percentage from line 6 .....	<b>14</b>		
15 Recapture of MCTMT <i>(multiply line 13 by line 14)</i> .....		<b>15</b>	00

**Sales and use tax** *(see instructions)*

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

**Real estate transfer tax** *(see instructions)*

19 Transfer tax exempted .....	<b>19</b>		00
20 Proportional recovery percentage from line 6 .....	<b>20</b>		
21 Recapture of transfer tax <i>(multiply line 19 by line 20)</i> .....		<b>21</b>	00

22 Total <i>(add lines 9, 12, 15, 18, and 21)</i> .....		<b>22</b>	00
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**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 .....	<b>23</b>		00
24 START-UP NY telecommunication service excise tax credit .....	<b>24</b>		00
25 Metropolitan Commuter Transportation Mobility Tax (MCTMT) .....	<b>25</b>		00
26 Sales and use tax .....	<b>26</b>		00
27 Real estate transfer tax .....	<b>27</b>		00
28 Wage exclusion claimed by employees .....	<b>28</b>		00
29 Total recapture due to fraud <i>(add lines 23 through 28)</i> .....	<b>29</b>		00

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

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**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 .....	<b>30</b>	00
31 Total recapture (add column E amounts, including any amount from line 30) .....	<b>31</b>	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) .....	<b>32</b>	00
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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) .....	<b>33</b>	00
34 Fiduciary’s share of recapture (subtract line 33 from line 32; enter here and on line 37) .....	<b>34</b>	00

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**Schedule E – Computation of recapture**

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

