Calendar-year filers, mark an *X* in the box: ☐

All other filers enter tax period:

beginning [   ] ending [   ]

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 .... **A** [   ]

B Year of START-UP NY business tax benefit period *(enter a number from 1 to 10; see instructions)* .... **B** [   ]

C If you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an
   estate or trust, mark an *X* in the box .... **C** ☐

Schedule A – Allocation factor *(see instructions)*

		A Tax-free NY area	**B** New York State
1 Average value of property *(see instructions)*	**1**	00	00
2 Property factor *(divide line 1, column A, by line 1, column B; round the result to the fourth decimal place)*	**2**		
3 Wages, salaries, and other compensation of employees *(see instructions)*	**3**	00	00
4 Wage factor *(divide line 3, column A, by line 3, column B; round the result to the fourth decimal place)*	**4**		
5 Total factors *(add lines 2 and 4)*	**5**		
6 Allocation factor *(divide line 5 by two; round the result to the fourth decimal place)*	**6**		

Partnerships: Enter the line 6 amount on Form IT-204, line 151.

All others: Enter the line 6 amount on line 18.

Schedule B – Partnership, New York S corporation, and estate or 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-638 if necessary.

A Name of entity	**B** Type	**C** Employer identification number (EIN)	**D** Certificate number	**E** Year of business tax benefit period

Schedule C – Beneficiary's and fiduciary's share of income from a START-UP NY business *(see instructions)*

7 Total income of the estate or trust from a START-UP NY business *(see instructions)*	**7**	00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of income from a START-UP NY business
		00
		00
		00

8 Total column C amounts from additional Form(s) IT-638, if any *(see instructions)*	**8**	00
9 Share of income allocated to beneficiaries *(add column C amounts)*	**9**	00
10 Fiduciary's share of income *(subtract line 9 from line 7; enter here and on line 14)*	**10**	00

Schedule D – Tax factor *(see instructions)*

11 Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	**11**	00
12 All other credits applied against the tax *(see instructions)*	**12**	00
13 Net tax due *(subtract line 12 from line 11)*	**13**	00
14 Enter the amount of income from the START-UP NY business allocated within New York State *(see instructions)*	**14**	00
15 New York adjusted gross income *(see instructions)*	**15**	00
16 Divide line 14 by line 15 *(the result cannot exceed 1.0)*	**16**	
17 Tax factor *(multiply line 13 by line 16; enter here and on line 19)*	**17**	00

Schedule E – Computation of credit *(see instructions)*

18 Allocation factor *(from line 6; see instructions)*	**18**	
19 Tax factor *(from line 17)*	**19**	00
20 Credit subtotal *(multiply line 18 by line 19)*	**20**	00
21 Total amounts from additional Form(s) IT-638, Schedule(s) E, line 20; if any *(see instructions)*	**21**	00
22 Total credit *(add lines 20 and 21; see instructions)*	**22**	00

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