



# START-UP NY Telecommunication Services Excise Tax Credit

# IT-640

Tax Law – Sections 39 and 606(yy)

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

All filers **must** complete line A.

**A** Are you claiming a credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that **earned** the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (mark an X in the appropriate box; see instructions) ..... Yes  No

If Yes:

**Individual (sole proprietor) and partnership:** Complete lines B and C and Schedules A and D.

**Fiduciary:** Complete lines B and C and Schedules A, C, and D.

If *No*, and you are claiming a credit passed through to you as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, complete lines B and C and Schedules B and D.

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

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

## Schedule A – Individual (including sole proprietor), partnership, and estate or trust

1 Telecommunication services excise tax paid (see instructions) .....	<b>1</b>	.00
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**Fiduciary:** Include the line 1 amount on line 3.

**All others:** Enter the line 1 amount on line 6.

## 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 (submit additional sheets if necessary).

<b>A</b> Name of entity	<b>B</b> Type	<b>C</b> Employer identification number	<b>D</b> Certificate number	<b>E</b> Year of business tax benefit period	<b>F</b> Share of credit
					.00
					.00
					.00
					.00
Total column F amounts from additional sheets, if any .....					.00
<b>2</b> Total (add column F amounts) .....					<b>2</b> .00

**Fiduciary:** Include the line 2 amount on line 3.

**All others:** Enter the line 2 amount on line 7.

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**Schedule C – Beneficiary’s and fiduciary’s share of credit** (see instructions)

<b>3</b> Total (fiduciaries: add lines 1 and 2) .....	<b>3</b>	.00
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<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of credit
		.00
		.00
		.00
		.00

  

<b>4</b> Share of credit allocated to beneficiaries (add column C amounts) .....	<b>4</b>	.00
<b>5</b> Fiduciary’s share of credit (subtract line 4 from line 3; enter the result here and on line 8) .....	<b>5</b>	.00

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

<b>Individual and partnership</b>	<b>6</b>	Enter the amount from line 1 .....	<b>6</b>	.00
<b>Partner, S corporation shareholder, beneficiary</b>	<b>7</b>	Enter the amount from line 2 .....	<b>7</b>	.00
<b>Fiduciary</b>	<b>8</b>	Enter the amount from line 5 .....	<b>8</b>	.00
	<b>9</b>	<b>Total credit</b> (add lines 6, 7, and 8; see instructions) .....	<b>9</b>	.00

