



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

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

5 Credit claimed .....	•	<b>5</b>		<input type="text"/>
6 Proportional recovery percentage (from line 4) .....	•	<b>6</b>		<input type="text"/>
7 Recapture of credit (multiply line 5 by line 6) .....	•	<b>7</b>		<input type="text"/>

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

8 Credit claimed .....	•	<b>8</b>		<input type="text"/>
9 Proportional recovery percentage (from line 4) .....	•	<b>9</b>		<input type="text"/>
10 Recapture of credit (multiply line 8 by line 9) .....	•	<b>10</b>		<input type="text"/>

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

11 MCTMT on payroll expenses previously excluded .....	•	<b>11</b>		<input type="text"/>
12 Proportional recovery percentage (from line 4) .....	•	<b>12</b>		<input type="text"/>
13 Recapture of MCTMT (multiply line 11 by line 12) .....	•	<b>13</b>		<input type="text"/>

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

14 Credit or refund claimed .....	•	<b>14</b>		<input type="text"/>
15 Proportional recovery percentage (from line 4) .....	•	<b>15</b>		<input type="text"/>
16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15) .....	•	<b>16</b>		<input type="text"/>

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

17 Transfer tax exempted .....	•	<b>17</b>		<input type="text"/>
18 Proportional recovery percentage (from line 4) .....	•	<b>18</b>		<input type="text"/>
19 Recapture of transfer tax (multiply line 17 by line 18) .....	•	<b>19</b>		<input 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 .....	•	<b>20</b>		<input type="text"/>
21 Proportional recovery percentage (from line 4) .....	•	<b>21</b>		<input type="text"/>
22 Recapture of fees (multiply line 20 by line 21) .....	•	<b>22</b>		<input type="text"/>

**23** Total (add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33) ..... **23**

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

<b>24</b> START-UP NY tax elimination credit .....	•	<b>24</b>	
<b>25</b> START-UP NY telecommunication service excise tax credit .....	•	<b>25</b>	
<b>26</b> Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181) previously exempted .....	•	<b>26</b>	
<b>27</b> MCTMT on payroll expenses previously excluded .....	•	<b>27</b>	
<b>28</b> Sales and use tax credits or refunds .....	•	<b>28</b>	
<b>29</b> Real estate transfer tax previously exempted .....	•	<b>29</b>	
<b>30</b> Wage exclusion claimed by employees .....	•	<b>30</b>	
<b>31</b> Total recapture due to fraud (add lines 24 through 30; enter here and on line 33) .....	•	<b>31</b>	

**Schedule C – Partnership information** (see instructions)

Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Share of recapture
Total from additional sheet(s), if any .....				
<b>32</b> Total recapture allocated from partnership(s) (enter here and on line 34) .....				• <b>32</b>

**Schedule D – Computation of recapture**

<b>33</b> Enter the amount from line 23 or line 31 .....	•	<b>33</b>	
<b>34</b> Enter the amount from line 32 .....	•	<b>34</b>	
<b>35</b> Total recapture (add lines 33 and 34; see instructions) .....	•	<b>35</b>	

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