



Department of Taxation and Finance

# START-UP NY Telecommunication Services Excise Tax Credit

Tax Law – Sections 39 and 606(yy)

# IT-640

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
<input type="text"/>	<input type="text"/>

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, complete lines B and C and Schedules A and D. If No, complete lines B and C and Schedules B and D.  
Fiduciary also complete Schedule C. Fiduciary also complete Schedule C.

**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) ..... **1**  .00

**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 forms 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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
Total column F amounts from additional forms, 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)

3 Total (fiduciaries: add lines 1 and 2) .....		3	.00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		.00
		.00
		.00
		.00
Total column C amounts from additional forms, if any .....		.00

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

Schedule D: Calculation of credit (see instructions)

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