



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)	1	.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).

A Name of entity	B Type	C Employer identification number	D Certificate number	E Year of business tax benefit period	F Share of credit
					.00
					.00
					.00
					.00
Total column F amounts from additional sheets, if any00
2 Total (add column F amounts)				2	.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

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 – Computation 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

