

**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)

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	1	
2	Number of net new jobs actually created	2	
3	Subtract line 2 from line 1	3	
4	Proportional recovery percentage (divide line 3 by line 1; round to four decimal places)	4	

START-UP NY tax elimination credit (see instructions)

5	Credit claimed	5	
6	Proportional recovery percentage (from line 4)	6	
7	Recapture of credit (multiply line 5 by line 6)	7	

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

8	Credit claimed	8	
9	Proportional recovery percentage (from line 4)	9	
10	Recapture of credit (multiply line 8 by line 9)	10	

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

11	MCTMT on payroll expenses previously excluded	11	
12	Proportional recovery percentage (from line 4)	12	
13	Recapture of MCTMT (multiply line 11 by line 12)	13	

Sales and use tax (see instructions)

14	Credit or refund claimed	14	
15	Proportional recovery percentage (from line 4)	15	
16	Recapture of credit or refund of sales and use tax (multiply line 14 by line 15)	16	

Real estate transfer tax (see instructions)

17	Transfer tax exempted	17	
18	Proportional recovery percentage (from line 4)	18	
19	Recapture of transfer tax (multiply line 17 by line 18)	19	

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	20	
21	Proportional recovery percentage (from line 4)	21	
22	Recapture of fees (multiply line 20 by line 21)	22	

23	Total (add lines 7, 10, 13, 16, 19, and 22; enter here and on line 33)	23	
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24	START-UP NY tax elimination credit	•	24		
25	START-UP NY telecommunication service excise tax credit	•	25		
26	Organization tax (Tax Law former section 180) and license and maintenance fees (Tax Law former section 181) previously exempted	•	26		
27	MCTMT on payroll expenses previously excluded	•	27		
28	Sales and use tax credits or refunds	•	28		
29	Real estate transfer tax previously exempted	•	29		
30	Wage exclusion claimed by employees	•	30		
31	Total recapture due to fraud (<i>add lines 24 through 30; enter here and on line 33</i>)	•	31		

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

Schedule D – Computation of recapture

33	Enter the amount from line 23 or line 31	33		
34	Enter the amount from line 32	34		
35	Total recapture (add lines 33 and 34; see instructions)	35		

