



Department of Taxation and Finance

START-UP NY Telecommunication Services Excise Tax Credit

Tax Law – Sections 39 and 210-B.44

CT-640

All filers must enter tax period: beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

File this form with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation LEGAL_NAME	Employer identification number (EIN) EXT_TP_ID
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All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes ☐ No ☐

C corporations

If Yes, complete lines B and C and Schedules A, B, and C.

If No, and you are claiming this credit as a corporate partner, complete lines B and C and Schedules B, C, and D.

New York S corporations

If Yes, complete lines B and C and Schedules A and B.

If No, and you are claiming this credit as a corporate partner, 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) • SNY_CERT_NMBR

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

Schedule A: Allocation factor (see instructions)

	A Tax-free NY area	B New York State
1 Average value of property (see instructions) •	1 SNY_PROP_FRE_AMT	SNY_PROP_NYS_AMT
2 Property factor (divide line 1, column A by line 1, column B; carry result to four decimal places) •	2	SNY_PROP_PCT
3 Wages and other compensation of employees (see instructions) •	3 SNY_WG_FRE_AMT	SNY_WG_NYS_AMT
4 Wage factor (divide line 3, column A by line 3, column B; carry result to four decimal places) •	4	SNY_WG_PCT
5 Total factors (add lines 2 and 4) •	5	SNY_TOT_PCT
6 Allocation factor (divide line 5 by two; carry result to four decimal places) •	6	SNY_ALLOC_PCT

Schedule B: Calculation of credit

7 Telecommunication services excise tax paid (see instructions) •	7 SNY_TELE_TX_AMT
8 Telecommunication services excise tax credit from partnership(s) (from line 19) •	8 SNY_TELE_PT_TX_AMT
9 Total credit (add lines 7 and 8) •	9 SNY_TOT_CR_AMT

Schedule C: Calculation of credit used (New York S corporations do not complete this part)

10 Tax due before credits (see instructions) •	10 SNY_TX_BRCR_AMT
11 Tax credits claimed before this credit (see instructions) •	11 SNY_OCR_AMT
12 Tax after application of credits (subtract line 11 from line 10) •	12 SNY_TX_AFTCR_AMT
13 Tax limitation (see instructions) •	13 SNY_TAX_LIMIT_AMT
14 Limitation on credit (subtract line 13 from line 12; if line 13 is more than line 12, enter 0) •	14 SNY_LMT_AMT
15 Credit used for this period (enter the lesser of line 9 or line 14; enter here and on your franchise tax return) •	15 SNY_USED_AMT
16 Unused telecommunication services excise tax credit (subtract line 15 from line 9) •	16 SNY_REMAIN_AMT
17 Amount of credit to be refunded (limited to the amount on line 16; enter here and on your franchise tax return) •	17 SNY_RFND_AMT
18 Amount of credit to be applied as an overpayment to next period (subtract line 17 from line 16; enter here and on your franchise tax return) •	18 SNY_CR_2_NXT_AMT



Schedule D: Partnership information (see instructions; submit additional forms as necessary)

	Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
		CT640PSHIPINFO			
	pshipScorpEtInfo				
	NAME	EIN_ID	CERT_NMBR	YEAR	AMOUNT
	Total from additional forms, if any				
	19 Total credit amount allocated from partnership(s) (enter here and on line 8)				19 SNY_PRTNR_CR_AMT