



Department of Taxation and Finance

Recapture of START-UP NY Tax Benefits

CT-645

Tax Law – §§ 39 and 39-a

All filers must enter tax period: beginning ending

Legal name of corporation

Employer identification number (EIN)

File this form with 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 | <input type="text" value="RSU_BENCH_NMBR"/> |
| 2 Number of net new jobs actually created | 2 | <input type="text" value="RSU_NET_NEW_NMBR"/> |
| 3 Subtract line 2 from line 1 | 3 | <input type="text" value="RSU_NET_SUBT_NMBR"/> |
| 4 Proportional recovery percentage (divide line 3 by line 1; round to four decimal places) | 4 | <input type="text" value="RSU_REC_PCT"/> |

START-UP NY tax elimination credit (see instructions)

- | | | |
|---|---|---|
| 5 Credit claimed | 5 | <input type="text" value="RSU_CRDT_CLM_AMT"/> |
| 6 Proportional recovery percentage (from line 4) | 6 | <input type="text" value="RSU_ELM_REC_PCT"/> |
| 7 Recapture of credit (multiply line 5 by line 6) | 7 | <input type="text" value="RSU_RCP_AMT"/> |

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

- | | | |
|--|----|---|
| 8 Credit claimed | 8 | <input type="text" value="RSU_TELE_CR_AMT"/> |
| 9 Proportional recovery percentage (from line 4) | 9 | <input type="text" value="RSU_TELE_REC_PCT"/> |
| 10 Recapture of credit (multiply line 8 by line 9) | 10 | <input type="text" value="RSU_TELE_RCP_AMT"/> |

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

- | | | |
|---|----|--|
| 11 MCTMT on payroll expenses previously excluded | 11 | <input type="text" value="RSU_MCTMT_EXP_AMT"/> |
| 12 Proportional recovery percentage (from line 4) | 12 | <input type="text" value="RSU_MCTMT_REC_PCT"/> |
| 13 Recapture of MCTMT (multiply line 11 by line 12) | 13 | <input type="text" value="RSU_MCTMT_RCP_AMT"/> |

Sales and use tax (see instructions)

- | | | |
|---|----|--|
| 14 Credit or refund claimed | 14 | <input type="text" value="RSU_SALES_CR_AMT"/> |
| 15 Proportional recovery percentage (from line 4) | 15 | <input type="text" value="RSU_SUTAX_REC_PCT"/> |
| 16 Recapture of credit or refund of sales and use tax (multiply line 14 by line 15) | 16 | <input type="text" value="RSU_SALES_RCP_AMT"/> |

Real estate transfer tax (see instructions)

- | | | |
|--|----|--|
| 17 Transfer tax exempted | 17 | <input type="text" value="RSU_TRNSF_TX_AMT"/> |
| 18 Proportional recovery percentage (from line 4) | 18 | <input type="text" value="RSU_RET_REC_PCT"/> |
| 19 Recapture of transfer tax (multiply line 17 by line 18) | 19 | <input type="text" value="RSU_TRNSF_RCP_AMT"/> |

- 20 Total (add lines 7, 10, 13, 16, and 19; enter here and on line 29)

BAR_ID_CODE

564001260099



564002260099

