NEW YORK STATE
2023

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

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. Fiduciary also complete Schedule C.

If *No*, complete lines B and C and Schedules B and D. 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 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 any					.00
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

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

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