



Department of Taxation and Finance

**START-UP NY Telecommunication  
Services Excise Tax Credit**

Tax Law – Article 1, Section 39 and Article 9-A, Section 210-B.44

**CT-640**

All filers must enter tax period: beginning

ending

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

Legal name of corporation	Employer identification number (EIN)
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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)? ..... 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) ..... •

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

**Schedule A – Allocation factor** (see instructions)

		<b>A</b> Tax-free NY area	<b>B</b> New York State
1 Average value of property (see instructions) .....	• 1		
2 Property factor (divide line 1, column A by line 1, column B; carry result to four decimal places) .....	• 2		
3 Wages and other compensation of employees (see instructions) .....	• 3		
4 Wage factor (divide line 3, column A by line 3, column B; carry result to four decimal places) .....	• 4		
5 Total factors (add lines 2 and 4) .....	• 5		
6 Allocation factor (divide line 5 by two; carry result to four decimal places) .....	• 6		

**Schedule B – Computation of credit**

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

**Schedule C – Computation of credit used** (New York S corporations do not complete this part)

10 Tax due before credits (see instructions) .....	• 10	
11 Tax credits claimed before this credit (see instructions) .....	• 11	
12 Tax after application of credits (subtract line 11 from line 10) .....	• 12	
13 Tax limitation (see instructions) .....	• 13	
14 Limitation on credit (subtract line 13 from line 12; if line 13 is more than line 12, enter 0) .....	• 14	
15 Credit used for this period (enter the lesser of line 9 or line 14; enter here and on your franchise tax return) .....	• 15	
16 Unused telecommunication services excise tax credit (subtract line 15 from line 9) .....	• 16	
17 Amount of credit to be refunded (limited to the amount on line 16; enter here and on your franchise tax return) .....	• 17	
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	

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Name of partnership	Partnership's EIN	Certificate number	Year of business tax benefit period	Credit amount allocated
Total from additional sheet(s), if any .....				
<b>19</b> Total credit amount allocated from partnership(s) ( <i>enter here and on line 8</i> ) .....				<b>19</b>