



Department of Taxation and Finance

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

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions) **A**

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

Schedule A – Individual (including sole proprietor), partnership, and estate or trust

1 Telecommunication services excise tax paid (see instructions)	1	<input type="text"/>	00
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Fiduciary: Include the line 1 amount on line 4.

All others: Enter the line 1 amount on line 7.

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 (use additional Form(s) IT-640 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

2 Total column F amounts from additional Form(s) IT-640, if any (see instructions)	2	<input type="text"/>	00
3 Total (add column F amounts, including any amount from line 2)	3	<input type="text"/>	00

Fiduciary: Include the line 3 amount on line 4.

All others: Enter the line 3 amount on line 8.

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Schedule C – Beneficiary’s and fiduciary’s share of credit (see instructions)

4 Total (fiduciaries: add line 1 and line 3)	4		00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		00
		00
		00
		00

5 Share of credit allocated to beneficiaries (add column C amounts)	5		00
6 Fiduciary’s share of credit (subtract line 5 from line 4; enter the result here and on line 9)	6		00

Schedule D – Computation of credit (see instructions)

Individual and partnership	7	Enter the amount from line 1	7		00
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 3	8		00
Fiduciary	9	Enter the amount from line 6	9		00
	10	Total credit (add lines 7, 8, and 9; see instructions)	10		00

