CT-261

2010

New York State Department of Taxation and Finance

Claim for Empire State Film Post-Production Credit

Tax Law — Article 1, Section 31 and Article 9-A, Section 210.41

All filers must enter tax period:

beginning _____ ending _____

Legal name of corporation	Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S.

Part 1 — Computation of post-production credit available for use *(see instructions)*

1 Enter the amount of post-production credit *(see instructions)* ●	**1.**	
2 Post-production credit from partnership(s) *(from line 18)* ●	**2.**	
3 Add lines 1 and 2 *(New York S corporations see instructions)* ●	**3.**	
4 Unused post-production credit carried over from the previous tax year ●	**4.**	
5 Total post-production credit available in the current tax year *(add lines 3 and 4)* ●	**5.**	

Part 2 — Computation of post-production credit used, refunded, and carried forward *(see instructions; New York S corporations do not complete this part)*

6 Tax due before credits *(see instructions)*	**6.**	
7 Tax credits claimed before the post-production credit *(if none, enter 0; see instructions)* ●	**7.**	
8 Tax after application of all other credits *(subtract line 7 from line 6)*	**8.**	
9 Fixed dollar minimum tax *(from Form CT-3 or Form CT-3-A)*	**9.**	
10 Limitation on post-production credit to be used this period *(subtract line 9 from line 8; if line 8 is less than line 9, enter 0)* ●	**10.**	
11 Post-production credit to be used this year *(see instructions)* ●	**11.**	
12 Subtract line 11 from line 3; if line 11 is greater than line 3, enter 0 ●	**12.**	
13 Subtract line 11 from line 5 ●	**13.**	
14 Amount available for carryforward *(multiply line 12 by 50% (.5))* ●	**14.**	
15 Amount of post-production credit available for refund *(subtract line 14 from line 13)* ●	**15.**	
16 Amount of post-production credit you want to be refunded *(limited to the amount on line 15; see instructions)* ●	**16.**	
17 Amount of refundable post-production credit you want to be applied to next year's tax *(subtract line 16 from line 15; see instructions)* ●	**17.**	

Part 3 — Partnership information *(attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Credit amount allocated
	●	●
	●	●
	●	●
	●	●
Total from additional sheet(s), if any ●		
18 Total credit amount allocated from partnerships *(enter here and on line 2)* ● **18.**		

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